

Personnel and Audit Committee Agenda

9:00 AM - Tuesday, March 24, 2026

Council Chambers

[Zoom Link](#)

1. Call to Order

2. Traditional Land Acknowledgement

We begin this gathering by acknowledging and celebrating these traditional lands as a gathering place of the first peoples and their ancestors who are entrusted to care for Mother Earth since time immemorial. We do so respecting both the land and the Indigenous People who continue to walk with us through this world. Today, the Township of North Frontenac is committed to working with Indigenous Peoples and all residents to pursue a united path of reconciliation.

3. Approval of Agenda

- a) Approval of Agenda

Be It Resolved That the Committee approves the Agenda of the Personnel and Audit Committee dated March 24, 2026, as circulated.

4. Disclosure of Pecuniary Interest and General Nature Thereof

5. Presentations

None.

6. Delegations

None.

7. Adoption of Minutes

- a) Minutes of the Meeting(s) to be adopted by Council 3 - 5

Be It Resolved That the Committee approves the Minutes of a Meeting of the Personnel and Audit Committee held September 23, 2025, as circulated and adopted by Council on October 10, 2025.

[Personnel and Audit Committee - 23 Sep 2025 - Minutes - Pdf](#)

8. Business Arising Out of Minutes

None.

9. Communications

10. Administrative Reports

- a) Director of Emergency Services/Fire Chief: North Frontenac Fire Department (NFFD) Roster Update 6 - 11

Be It Resolved That the Personnel and Audit Committee receives for information the Director of Emergency Services/Fire Chief's

Administrative Report entitled “North Frontenac Fire Department (NFFD) Roster” and the current Roster dated March 24, 2026.

[North Frontenac Fire Department \(NFFD\) Roster Update - Pdf](#)

- b) Treasurer: Statement of Revenue & Expenditures - 2026 Variance Report as of March 19, 2026

12 - 55

Be It Resolved That the Personnel and Audit Committee receives for information the Treasurer's Administrative Report entitled "Statement of Revenue & Expenditures –2026 Variance Report as of March 12, 2026“.

[Statement of Revenue & Expenditures - 2026 Variance Report as of March 19, 2026 - Pdf](#)

11. Notice of Resolution

12. Resolution, Written Notice of Which has Been Given

None.

13. Public Forum

14. Closed Session

None.

15. Rise and Report (Overview of the Closed Session by the Chair)

None.

16. Adjournment

- a) Adjournment of the Meeting

Be It Resolved That the Personnel and Audit Committee adjourns the meeting at _____ .m until June 9, 2026 or at the call of the Chair.



Personnel and Audit Committee Minutes

12:00 p.m.- Tuesday, September 23, 2025
Council Chambers

Present: Deputy Mayor John Inglis and Councillor Fred Fowler
Absent with Regret Councillor Vernon Hermer
Also Present: Corey Klatt, Chief Administrative Officer, Dipl. M.A.; Tara Mieske, Dipl. M.A., M.M. Clerk/Planning Manager; and Kelly Watkins, Dipl. M.A., M.M., Treasurer

1. Call to Order

The Chair called the meeting to order at 12:02 p.m.

2. Traditional Land Acknowledgement

We begin this gathering by acknowledging and celebrating these traditional lands as a gathering place of the first peoples and their ancestors who are entrusted to care for Mother Earth since time immemorial. We do so respecting both the land and the Indigenous People who continue to walk with us through this world. Today, the Township of North Frontenac is committed to working with Indigenous Peoples and all residents to pursue a united path of reconciliation.

3. Approval of Agenda

a) *September 23, 2025*

14-25 Moved by Councillor Fred Fowler, Seconded by Councillor John Inglis

Be It Resolved That the Committee approves the Agenda of the Personnel and Audit Committee dated September 23, 2025, as circulated.

Carried

4. Disclosure of Pecuniary Interest and General Nature Thereof

None declared.

5. Presentations

None.

6. Delegations

None.

7. Adoption of Minutes

a) **Minutes of the Meeting(s)**

15-25 Moved by Councillor Fred Fowler, Seconded by Councillor John Inglis

Be It Resolved That the Committee approves the Minutes of a Meeting held May 27, 2025, as circulated and adopted by Council on June 12, 2025.

Carried

8. Business Arising Out of Minutes

None.

9. Communications

None.

10. Administrative Reports

b) **Treasurer - Statement of Revenue & Expenditures - 2025 Variance Report as of September 1, 2025**

17-25 Moved by Councillor Fred Fowler, Seconded by Councillor John Inglis

Be It Resolved That the Personnel and Audit Committee receives for information the Treasurer's Administrative Report entitled "Statement of Revenue & Expenditures –2025 Variance Report as of September 1, 2025";

And That the Committee recommends to Council that the cost of election training in 2025 be transferred from the Election Reserve Fund;

And That the Committee recommends to Council that the cost of \$6,131.75 for the Ompah Community Hall UV System be transferred from the Community Hall - sustainability TCA Reserve Fund.

Carried

c) **Treasurer - Investment Update**

18-25 Moved by Councillor Fred Fowler, Seconded by Councillor John Inglis

Be It Resolved That Personnel and Audit Committee receives the Treasurer's Administrative Report entitled "Investment Update", for information purposes;

And That the Committee recommends to Council that the Treasurer invest \$515,931 in GICs (2 and 3 year), \$262,000 Government Bonds (2, 3 and 4 year) and \$131,000 Equity Funds based on the recommendations from BMO Nesbitt Burns.

Carried

11. Notice of Resolution

None.

12. Resolution, Written Notice of Which has Been Given

None.

13. Public Forum

None.

14. Closed Session

a) ***Closed Session***

19-25 Moved by Councillor Fred Fowler, Seconded by Councillor John Inglis

Be It Resolved That Council retires to Closed Session at 12:21 p.m. to:

- a. Discuss personal matters about an identifiable individual, including municipal or local board employees, specifically the Chief Administrative Officer's Performance Evaluation.

Carried

15. Rise and Report (Overview of the Closed Session by the Chair)

The Chair advised that during Closed Session, the Committee reviewed and discussed the Chief Administrative Officer's Performance Evaluation.

16. Adjournment

a) ***Motion to Adjourn***

20-25 Moved by Councillor Fred Fowler, Seconded by Councillor John Inglis

Be It Resolved That the Personnel and Audit Committee adjourns the meeting at 2:16 p.m. until December 16, 2025 at 9:00 a.m. or at the call of the Chair.

Carried

Mayor

Clerk

To: Personnel and Audit Committee
From: Adam Robinson, Director of Emergency Management / Fire Chief
Approved by: Corey Klatt, Chief Administrative Officer
Date of Meeting: 24 Mar 2026
Re: North Frontenac Fire Department (NFFD) Roster Update

Recommendation:

Be It Resolved That the Personnel and Audit Committee receives for information the Director of Emergency Services/Fire Chief's Administrative Report entitled "North Frontenac Fire Department (NFFD) Roster" and the current Roster dated March 24, 2026.

Background:

Previously, North Frontenac Council received a copy of the North Frontenac Fire Department (NFFD) Roster each time it was revised. In 2015 Council recommended the Fire Chief provides these to the Master Fire Plan Task Force; however, it has been dissolved. Based on discussions with the previous Personnel and Audit Committee the Director of Emergency Services/Fire Chief (DESFC) is to provide the P&A Committee with an annual Roster and each time the Roster is changed (i.e. resignations, new hires, etc.) via an Administrative Report.

Researched By:

Adam Robinson, Director of Emergency Services/Fire Chief
Taylor Cooper, Chief Administrative Officer Executive Assistant

Comments:

The Roster for the NFFD is continuing to grow. The Department remains focused on the Firefighters active involvement in training and response. Recruitment continues to be our long term goal.

The current 2026 Roster, dated March 24, 2026 (Attachment #1) has been amended to reflect changes since September 23, 2025 (32 firefighters). The Roster is currently at 35 Firefighters plus the Fire Chief.

Clarendon Miller Station – September 23, 2025 there were 15 Firefighters, currently there are 19 Firefighters on Roster. During this time there were 4 new Firefighter recruits.

Ompah Station – September 23, 2025 there were 12 Firefighters, currently there are 11 Firefighters on Roster. During this time there was 1 resignation.

Snow Road Station – September 23, 2025 there were 3 Firefighters, currently there are 4 Firefighters on Roster. During this time there was 1 new recruit.

Clarendon Miller Station – September 23, 2025 there was 1 Station Support on Roster. During this time there were no changes.

At this time we have 6 Applications pending.

Financial Impact:

The DESFC and the CAO Executive Assistant will continue to provide the updated Rosters to the Treasurer to forward to the Insurance Company for the Volunteer Firefighters' Insurance Service (VFIS).

Attachments:

[March 24 2026 Fire Roster - ACC](#)

**North Frontenac Fire Department
Volunter Firefighter Roster**

Fire Stations:	# on Roster								
Adam Robinson, Director Emergency Service/Fire Chief									
Station Support	1								
Clarendon-Miller Station	19								
Ompah Station	11								
Snow Road Station	4								
Total Number on Fire Department	35								
**Note: 6 Applications for Membership pending									
<p>The pie chart displays the distribution of firefighters across three stations. The largest segment is Clarendon-Miller Station at 56%, followed by Ompah Station at 32%, and Snow Road Station at 12%.</p> <table border="1"> <caption>Station Distribution Data</caption> <thead> <tr> <th>Station</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>Clarendon-Miller Station</td> <td>56%</td> </tr> <tr> <td>Ompah Station</td> <td>32%</td> </tr> <tr> <td>Snow Road Station</td> <td>12%</td> </tr> </tbody> </table>		Station	Percentage	Clarendon-Miller Station	56%	Ompah Station	32%	Snow Road Station	12%
Station	Percentage								
Clarendon-Miller Station	56%								
Ompah Station	32%								
Snow Road Station	12%								

**North Frontenac Fire Department (NFFD)
Clarendon Miller**

#	Name	Position	Year Hired
1	AJ Watson	Assistant Fire Chief	2024
2	Boles, Dillon	Volunteer EFR/Firefighter + Fire Captain	2009
3	Chambers, Jennifer	Volunteer EFR/Firefighter	2025
4	Drouin, Marc	Volunteer EFR/Firefighter	2024
5	England, Dylan	Support Staff	2024
6	Gorr, Trina	Volunteer EFR	2023
7	Hay, Lindy	Volunteer EFR	2010
8	Hertendy, Danny	Volunteer EFR/Firefighter	2025
9	Lemke, Gabriel	Volunteer EFR/Firefighter	2023
10	Lemke, Jason	Volunteer EFR/Firefighter/Communication Support/Pumper Operator	2016
11	McCutcheon, Jeff	Volunteer EFR/ Firefighter	2025
12	McKim, Jared	Volunteer EFR/Firefighter	2023
13	Ross, Brooke	Volunteer EFR Captain	2021
14	Ross, Nicholas	Volunteer EFR/Firefighter	2015
15	Ryan, Cameron	Volunteer EFR/Firefighter	2025
16	Schonauer, Randy	Volunteer Firefighter/Pump Operator	1992
17	Seniuk, Travis	Volunteer EFR/Firefighter	2021
18	Vinkle, Rebecca	Volunteer EFR/Firefighter	2024
19	Watkins, Charlie	Volunteer EFR/Firefighter	2024

North Frontenac Fire Department
Ompah Station

#	Name	Position	Year Hired
1	Garrett, Barry	Volunteer EFR/Firefighter	2023
2	LaBrash, Laurie	Volunter EFR/Station Support	2020
3	Leach, Jackie	Volunteer EFR/Firefighter + Fire & Life Safety Educator	2018
4	Morton, Don	Volunteer EFR/Firefighter/Pump Operator	2019
5	O'Boyle, Oliver	Volunteer EFR/Firefighter	2024
6	Ross, George	Fire Captain + Volunteer EFR/Firefighter	2007
7	Ross, Gregory	Volunteer EFR/Firefighter/Station Support	2024
8	Ross, Michelle	Senior EFR Officer (All Stations) + EFR Captain + Volunteer EFR/Firefighter	2008
9	Searle, Riley	Volunteer EFR/Firefighter	2021
10	Sproule, Darwyn	Volunteer EFR/Firefighter	2015
11	Surra, Alex	Volunteer EFR/Firefighter/Pump Operator	2021

North Frontenac Fire Department
Ompah Station

#	Name	Position	Year Hired
1	Wheeler, Matt	Acting Fire Captain	2011
2	McCarthy, Erin	Volunteer EFR/Firefighter	2025
3	Saari, Nathan	Volunteer EFR/ Firefighter	2025
4	Wheeler, Samantha	Volunteer EFR/Firefighter	2024

To: Personnel and Audit Committee
From: Kelly Watkins, Treasurer, Dipl. M.A., M.M.,
Approved by: Corey Klatt, Chief Administrative Officer
Date of Meeting: 24 Mar 2026
Re: Statement of Revenue & Expenditures - 2026 Variance Report as of March 19, 2026

Recommendation:

Be It Resolved That the Personnel and Audit Committee receives for information the Treasurer's Administrative Report entitled "Statement of Revenue & Expenditures –2026 Variance Report as of March 12, 2026".

Background:

The Variance Report provides a summary by Sub Category to the P&A Committee regarding Municipal Operations in relation to the annual Council approved budget. The Managers review their variances (approved budget vs. actual year-to-date amounts) throughout the fiscal year in order to have time to implement any necessary actions to mitigate potential shortfalls.

Researched By:

Kelly Watkins, Dipl.M.A, M.M., Treasurer
Corey Klatt, Dipl.M.A, CAO
Darwyn Sproule, P. Eng., Public Works Manager
Tara Mieske, Dipl.M.A, M.M., Clerk / Planning Manager
Adam Robinson, Director of Emergency Services / Fire Chief
Brooke Ross, Dipl. M.A., Manager of Community Development

Comments:

Revenues

- User Fees are comparable to 2025. It is still early in year to predict if we will see any variances

“Miscellaneous Operating” on Budget to Actuals – YTD- Categorized – includes Tax Certificates/Zoning Letters; US Fund Exchange; Bank Interest; Map Sales; Helipad Maintenance; Microfit Proceeds; etc.

Expenses

Administration

- Building Maintenance (01-110-0-50230) - \$4,172 replacement of pump on water system at the Township Office, this has not created an overbudget at this time.

Fire

- P511 2011 mini pumper (01-200-0-53766) - Over budget \$4,716 - Emergency Repair work (primer and air compressor replacement).

Conservation Authority

- Over budget \$1,454. Mississippi Valley Conservation Authority was higher than our estimate.

Police

- Over Budget \$14,502 - Estimate was calculated based on 11% of the Adjusted 2025 billing and they calculated the 11% increase on the actual billing (not including prior year adjustments).

Roads

- T23-1 Mack Truck (01-300-0-53629) - over budget \$7,325 - towing charges due to an incident. Report provided to Council for March 20th Council Meeting.
- T23-2 International Tandem (01-300-0-53631) - over budget \$2,564 - repairs to hydraulics.
- P26-1 Dodge 3500 (01-300-0-53636)- over budget \$2,015 - no dollars included in budget.
- Winter Maintenance (01-300-0-55505) - is not overbudget, however, has already spent 65% of its budget, therefore, it is anticipated it will be over budget at the end of the year.
- "Miscellaneous expenses" on Budget to Actuals – YTD- Categorized – includes Supplies; Postage; Dry Hydrant Program; Water Regulations; Emergency Plan/911/Helipad; Occupational Health & Safety; Signs; Bank Service Charges; Legal; Mileage; Dispatch/Communications; Memberships; Advertising; Protective Clothing; Fire/EFR Equipment; Committee Expense; Waste Site Cover Materials; Recreation; etc.

CAPITAL PROJECT NOTES

The 2026 Council Approved Projects are moving forward. See attached for budget vs actual per project item as well as updates to projects.

A number of projects have been completed or underway. Many projects completed are still pending final invoices.

Financial Impact:

2026 Budget vs Actual (by Sub Category) attached. The table included all Revenue and Expenses. The purpose of this table is to provide a summary by sub category rather than just by Department. These Sub Categories have been established by the Treasurer for high level comparison. If there are other Categories the Committee would like to see it can be looked into.

The Statement of Revenue and Expenditures, provides a line by line comparison of budget vs actual, rather than by Category (attached).

Strategic Implications:

None

Attachments:

- [Budget to Actuals - YTD - Categorized as of March 19, 2026](#)
- [ACC - Township of North Frontenac Revenue and Expenditures as of March, 2026](#)

Budget to Actuals - YTD - Categorized

Township of North Frontenac

Run Date: 19/03/26 11:40 AM

	2026 Approved Budget	2026 Actuals YTD	Variance (\$)	Variance (%)
Revenues				
Taxation	11,600,384	5,631,805.86	5,968,578	(51.5%)
User Charges	948,738	297,278.30	651,460	(68.7%)
Contribution from Reserve/Reserve Funds	4,943,419	139,727.56	4,803,691	(97.2%)
OMPF Grant	2,248,900	562,225.00	1,686,675	(75.0%)
Federal Gas Tax	214,834		214,834	(100.0%)
Government Grants	1,068,827	59,821.07	1,009,006	(94.4%)
Grants/Donations	29,362	950.00	28,412	(96.8%)
Internal (between departments)	81,925	3,252.62	78,672	(96.0%)
Joint Services	41,500		41,500	(100.0%)
Sale of Land/Equipment	19,000		19,000	(100.0%)
Cemeteries	16,500	4,020.89	12,479	(75.6%)
Miscellaneous Operating	274,300	50,618.23	223,682	(81.5%)
Prior Year Surplus	150,000	150,000.00		
Total Revenues	21,637,689	6,899,699.53	14,737,989	(68.1%)
Expenses				
Building Maintenance	(101,850)	(12,623.38)	(89,227)	(87.6%)
Capital	(4,719,120)	(656,363.91)	(4,062,756)	(86.1%)
Cemetery trust	(3,500)		(3,500)	(100.0%)
Computers	(252,215)	(66,148.33)	(186,067)	(73.8%)
Conservation Authority	(39,110)	(40,562.54)	1,453	3.7%
Contracted Services	(1,657,689)	(163,117.05)	(1,494,572)	(90.2%)
Contribution to Reserve/Reserve Funds	(134,000)		(134,000)	(100.0%)
Contribution to TCA Reserve Funds	(3,456,855)		(3,456,855)	(100.0%)
Education	(3,508,289)		(3,508,289)	(100.0%)
Fuel & Lube	(255,691)	(62,612.53)	(193,078)	(75.5%)
Grants/Donations	(88,930)	(1,722.00)	(87,208)	(98.1%)
Infrastructure Loan Payment	(43,457)		(43,457)	(100.0%)
Insurance	(321,270)	(303,091.76)	(18,178)	(5.7%)
Internal (between departments)	(72,075)	(1,000.00)	(71,075)	(98.6%)
Joint Services	(402,968)		(402,968)	(100.0%)
Miscellaneous expenses	(766,190)	(99,585.51)	(666,604)	(87.0%)
Payroll	(4,347,361)	(551,246.57)	(3,796,114)	(87.3%)
Repairs (vehicle & equipment)	(226,750)	(64,560.57)	(162,189)	(71.5%)
Roads Maintenance	(372,500)	(9,158.40)	(363,342)	(97.5%)
Taxation	(46,500)	(404.38)	(46,096)	(99.1%)
Telephone	(14,573)	(3,173.01)	(11,400)	(78.2%)

Budget to Actuals - YTD - Categorized

Township of North Frontenac

Run Date: 19/03/26 11:40 AM

	2026 Approved Budget	2026 Actuals YTD	Variance (\$)	Variance (%)
Training/Conference	(117,850)	(13,970.84)	(103,879)	(88.1%)
Utilities (Heat & Hydro)	(188,946)	(52,381.03)	(136,565)	(72.3%)
Winter Maintenance	(500,000)	(322,535.62)	(177,464)	(35.5%)
Total Expenses	(21,637,689)	(2,424,257.43)	(19,213,432)	(88.8%)
Total Township of North Frontenac		4,475,442.10	(4,475,442)	

Township of North Frontenac
Statement of Revenue and Expenditures

Revised Budget
For Default (000)
For the Fiscal Period 2026-13 Auditor Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
01-000-0-30110 CCBF (formerly Federal Grant - Ga	\$ 74,834.00	\$ 74,834.04	\$ 74,834.00	\$ 0.00	100.00%
01-000-0-30830 CCBF - County (formerly FGT)	140,000.00	149,669.76	140,000.00	0.00	100.00%
01-000-0-31000 Provincial Grants - OMPF / CRF	1,972,300.00	1,972,300.00	2,248,900.00	562,225.00	75.00%
01-000-0-45001 Contribution from Operating Conting	17,545.00	17,545.00	17,545.00	17,545.00	0.00%
01-000-0-49000 Prior Year's Surplus	150,000.00	150,000.00	150,000.00	150,000.00	0.00%
Total Default Revenues	\$ 2,354,679.00	\$ 2,364,348.80	\$ 2,631,279.00	\$ 729,770.00	72.27%
Expenditures					
01-000-0-56998 Municipal Services Corporation Con	\$ 17,545.00	\$ 17,545.00	\$ 17,545.00	\$ 17,545.00	0.00%
01-000-0-58500 Contributions to Reserves/Reserve	0.00	149,045.15	0.00	0.00	0.00%
01-000-0-58501 Contributions to CCBF Reserve Fun	214,834.00	224,503.80	214,834.00	0.00	100.00%
01-000-0-58600 Contributions to TCA Reserve Fund	243,830.00	243,830.00	250,480.00	0.00	100.00%
Total Default Expenditures	\$ 476,209.00	\$ 634,923.95	\$ 482,859.00	\$ 17,545.00	96.37%
Default Excess of Revenues Over Expenditures	\$ 1,878,470.00	\$ 1,729,424.85	\$ 2,148,420.00	\$ 712,225.00	66.85%

Township of North Frontenac Statement of Revenue and Expenditures

*Revised Budget
For Council (100)
For the Fiscal Period 2026-13 Auditor Adjustments*

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
01-100-0-45001 Contribution from Operating Conting	\$ 0.00	\$ 29,920.23	\$ 0.00	\$ 0.00	0.00%
01-100-0-48100 Contribution from Election Reserve	0.00	1,913.09	30,000.00	0.00	100.00%
Total Council Revenues	\$ 0.00	\$ 31,833.32	\$ 30,000.00	\$ 0.00	100.00%
Expenditures					
01-100-0-50103 Council Remuneration	\$ 155,774.00	\$ 150,788.56	\$ 158,425.00	21,068.95	86.70%
01-100-0-50120 Mileage	4,500.00	5,158.86	4,000.00	0.00	100.00%
01-100-0-50130 Benefits - E.H.T. (Ministry of Financ	3,040.00	2,940.93	3,090.00	410.85	86.70%
01-100-0-50150 Benefits-Rec Gen(CPP & EI)Emplo	2,935.00	1,927.67	3,000.00	267.71	91.08%
01-100-0-50180 Conventions/Conferences	6,000.00	2,207.97	6,750.00	0.00	100.00%
01-100-0-50200 Office Supplies and Stationery	4,200.00	4,200.00	4,550.00	0.00	100.00%
01-100-0-50201 County Meeting Expense	150.00	0.00	150.00	137.24	8.51%
01-100-0-50205 Other Materials (Includes Shop Sup	1,200.00	544.76	2,200.00	0.00	100.00%
01-100-0-50260 Advertising	1,000.00	721.67	1,000.00	120.31	87.97%
01-100-0-50290 Legal Services	500.00	6,588.96	1,500.00	0.00	100.00%
01-100-0-50295 Consulting Services	2,500.00	5,128.09	2,500.00	0.00	100.00%
01-100-0-50300 Memberships	3,525.00	3,624.70	3,625.00	0.00	100.00%
01-100-0-50301 Environmental Task Force	100.00	26,674.35	500.00	0.00	100.00%
01-100-0-50302 Housing Advisory Task Force	0.00	0.00	500.00	0.00	100.00%
01-100-0-50310 Publications/Subscriptions	300.00	127.14	300.00	0.00	100.00%
01-100-0-50320 Election Expense	0.00	0.00	30,000.00	0.00	100.00%
01-100-0-50330 Insurance	1,950.00	2,105.92	2,200.00	0.00	100.00%
01-100-0-50350 Training/Seminars	500.00	4,075.75	500.00	0.00	100.00%
01-100-0-58500 Contributions to Reserves/Reserve	5,000.00	5,000.00	5,000.00	0.00	100.00%
Total Council Expenditures	\$ 193,174.00	\$ 221,815.33	\$ 229,790.00	\$ 22,005.06	90.42%
Council Excess of Revenues Over Expenditures	\$ (193,174.00)	\$ (189,982.01)	\$ (199,790.00)	\$ (22,005.06)	88.99%

Township of North Frontenac Statement of Revenue and Expenditures

*Revised Budget
For Administration (110)
For the Fiscal Period 2026-13 Auditor Adjustments*

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %	
Revenues						
01-110-0-40050	Microfit Proceeds	\$ 5,000.00	\$ 1,769.52	\$ 5,000.00	\$ 6.88	99.86%
01-110-0-41050	Tax Certificates and Zoning Letters	4,000.00	4,940.00	4,000.00	520.00	87.00%
01-110-0-41055	MFIPPA Fees	500.00	10.00	500.00	95.00	81.00%
01-110-0-41100	U.S. Exchange	4,000.00	1,212.34	4,000.00	0.00	100.00%
01-110-0-41210	Lottery Licences	100.00	54.00	100.00	0.00	100.00%
01-110-0-41400	Bank Interest Earned	40,000.00	59,855.37	45,000.00	727.59	98.38%
01-110-0-41450	Miscellaneous (Photocopies, Fax, N	1,500.00	1,770.02	1,500.00	231.81	84.55%
01-110-0-44401	Mileage-1/2 Ton-Charged Back to O	5,500.00	6,771.68	5,500.00	1,753.46	68.12%
01-110-0-45001	Contribution from Operating Conting	0.00	1,178.45	17,500.00	0.00	100.00%
01-110-0-47001	Contribution from Infrastructure TC	30,000.00	30,681.32	19,172.00	0.00	100.00%
01-110-0-47110	Contribution from Electronics TCA	34,000.00	14,014.69	48,500.00	0.00	100.00%
Total Administration Revenues		\$ 124,600.00	\$ 122,257.39	\$ 150,772.00	\$ 3,334.74	97.79%

Expenditures

01-110-0-50100	Salaries	\$ 655,040.00	\$ 660,450.42	\$ 682,500.00	\$ 110,958.15	83.74%
01-110-0-50105	Income Protection Year End Payout	5,185.00	4,066.85	6,385.00	0.00	100.00%
01-110-0-50109	Casual Labour	0.00	1,490.38	0.00	244.86	0.00%
01-110-0-50110	Benefits - Health/Dental/Life	66,565.00	67,699.71	66,900.00	14,117.21	78.90%
01-110-0-50120	Mileage	1,250.00	990.45	1,600.00	231.40	85.54%
01-110-0-50130	Benefits - E.H.T. (Ministry of Financ	12,920.00	13,153.05	13,450.00	2,416.02	82.04%
01-110-0-50140	Benefits - W.S.I.B.	18,355.00	19,267.83	18,530.00	7,770.34	58.07%
01-110-0-50150	Benefits-Rec Gen(CPP & EI)Emplo	39,415.00	40,076.51	42,425.00	9,303.59	78.07%
01-110-0-50160	Benefits - OMERS	66,780.00	67,137.02	69,330.00	13,446.03	80.61%
01-110-0-50175	Contracted Services	52,035.00	33,863.14	22,535.00	2,594.76	88.49%
01-110-0-50180	Conventions/Conferences	11,250.00	6,803.34	11,250.00	2,122.34	81.13%
01-110-0-50200	Office Supplies and Stationery	10,000.00	9,819.02	10,000.00	(354.37)	103.54%
01-110-0-50201	County Meeting Expense	1,000.00	193.68	500.00	164.25	67.15%
01-110-0-50205	Other Materials (Includes Shop Sup	5,300.00	5,286.58	5,300.00	713.93	86.53%
01-110-0-50210	Heat	10,735.00	7,254.98	11,000.00	2,935.27	73.32%
01-110-0-50220	Utilities (Hydro)	5,575.00	11,580.04	11,400.00	1,378.54	87.91%
01-110-0-50230	Building Maintenance	12,500.00	15,392.84	12,900.00	2,699.25	79.08%
01-110-0-50231	Water Regulations (Analysis, etc.)	3,100.00	3,739.67	3,500.00	830.34	76.28%
01-110-0-50250	Postage	18,000.00	17,729.12	21,000.00	19,052.00	9.28%
01-110-0-50260	Advertising	750.00	859.63	1,000.00	41.96	95.80%
01-110-0-50270	Telephone (Includes Fax)	5,132.00	4,122.76	4,000.00	566.50	85.84%
01-110-0-50280	Auditing Services	30,000.00	30,000.00	33,000.00	0.00	100.00%
01-110-0-50290	Legal Services	2,000.00	2,229.56	2,000.00	0.00	100.00%
01-110-0-50295	Consulting Services	11,000.00	7,565.86	14,000.00	2,951.04	78.92%
01-110-0-50300	Memberships	3,400.00	3,423.25	3,450.00	2,286.52	33.72%
01-110-0-50330	Insurance	24,525.00	46,142.62	54,088.00	38,770.68	28.32%
01-110-0-50340	Computers	164,426.00	175,494.76	170,850.00	44,301.71	74.07%
01-110-0-50350	Training/Seminars	15,000.00	6,292.74	15,000.00	2,348.51	84.34%
01-110-0-50360	Leases (Photocopier and Postage	7,220.00	7,032.79	7,220.00	976.28	86.48%
01-110-0-50370	Grants/Donations	4,500.00	4,055.52	5,000.00	0.00	100.00%
01-110-0-50380	Courier	200.00	0.00	200.00	0.00	100.00%
01-110-0-50500	Bank Service Charges and Interest	6,100.00	7,917.14	7,350.00	543.89	92.60%

Township of North Frontenac
Statement of Revenue and Expenditures
Revised Budget
For Administration (110)
For the Fiscal Period 2026-13 Auditor Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
01-110-0-50501 ADP Payroll Service Charges	12,050.00	15,064.44	15,050.00	3,232.88	78.52%
01-110-0-52360 Medicals/Drivers Abstract/CPIC	100.00	130.00	100.00	0.00	100.00%
01-110-0-53923 Repairs - 2022 Ford Escape	500.00	388.95	2,000.00	0.00	100.00%
01-110-0-54001 New Equipment for Health & Safety	250.00	237.16	250.00	0.00	100.00%
01-110-0-54200 Fuel and Lube (Oil)	2,365.00	544.77	1,578.00	55.47	96.48%
01-110-0-56999 Infrastructure Loan Payment	44,370.00	44,369.57	43,457.00	0.00	100.00%
01-110-0-58050 Capital Fund Expenditures	34,000.00	29,571.76	79,472.00	0.00	100.00%
01-110-0-58600 Contributions to TCA Reserve Fund	40,960.00	40,960.00	6,960.00	0.00	100.00%
01-110-0-58603 Contribution to TCA Reserve Fund -	0.00	0.00	34,000.00	0.00	100.00%
Total Administration Expenditures	\$ 1,403,853.00	\$ 1,412,397.91	\$ 1,510,530.00	\$ 286,699.35	81.02%

Administration Excess of Revenues Over Expenditures \$ (1,279,253.00) \$ (1,290,140.52) \$ (1,359,758.00) \$ (283,364.61) 79.16%

Township of North Frontenac
Statement of Revenue and Expenditures
 Revised Budget
 For Economic Development (170)
 For the Fiscal Period 2026-13 Auditor Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
01-170-0-31115	Electic Vehicle Charging Station Gr \$ 292,736.00	\$ 324,999.99	\$ 0.00	\$ 0.00	0.00%
01-170-0-40000	User Fees 0.00	0.00	0.00	2,000.00	0.00%
01-170-0-40010	Map Sales 0.00	10.00	0.00	0.00	0.00%
01-170-0-41250	Sale of Promotional Items 15,000.00	10,518.95	15,000.00	581.00	96.13%
01-170-0-41251	Scenic Route Sponsorship Signs 500.00	0.00	500.00	0.00	100.00%
01-170-0-41252	EV Charger Revenue 500.00	4,008.16	5,000.00	0.00	100.00%
01-170-0-45000	Contributions from Reserves/Reser 20,000.00	16,412.34	0.00	0.00	0.00%
01-170-0-45001	Contribution from Operating Conting 0.00	3,925.43	0.00	0.00	0.00%
01-170-0-47001	Contribution from Infrastructure TC 28,000.00	0.00	0.00	0.00	0.00%
01-170-0-48170	Contribution from Economic Develo 25,000.00	22,959.64	30,000.00	0.00	100.00%
Total Economic Development Revenues	\$ 381,736.00	\$ 382,834.51	\$ 50,500.00	\$ 2,581.00	94.89%
Expenditures					
01-170-0-50100	Salaries \$ 67,395.00	\$ 65,672.99	\$ 67,845.00	\$ (464.55)	100.68%
01-170-0-50105	Income Protection Year End Payout 500.00	0.00	900.00	0.00	100.00%
01-170-0-50108	Mechanic/Shop Rate Charged Back 1,500.00	1,500.00	1,500.00	0.00	100.00%
01-170-0-50110	Benefits - Health/Dental/Life 4,000.00	3,892.42	4,400.00	0.00	100.00%
01-170-0-50120	Mileage 2,000.00	2,030.44	2,500.00	13.14	99.47%
01-170-0-50130	Benefits - E.H.T. (Ministry of Financ 1,290.00	1,271.54	1,350.00	0.00	100.00%
01-170-0-50140	Benefits - W.S.I.B. 1,900.00	1,819.32	1,925.00	0.00	100.00%
01-170-0-50150	Benefits-Rec Gen(CPP & EI)Emplo 3,625.00	4,963.07	3,975.00	0.00	100.00%
01-170-0-50160	Benefits - OMERS 6,770.00	5,868.76	7,000.00	0.00	100.00%
01-170-0-50180	Conventions/Conferences 2,250.00	1,813.19	2,250.00	0.00	100.00%
01-170-0-50205	Other Materials (Includes Shop Sup 500.00	4,046.79	500.00	0.00	100.00%
01-170-0-50211	4 Seasons Scenic Route Enhancem 500.00	0.00	500.00	0.00	100.00%
01-170-0-50220	Utilities (Hydro) 1,369.00	19,633.05	26,500.00	3,654.28	86.21%
01-170-0-50230	Building Maintenance 500.00	305.27	1,000.00	0.00	100.00%
01-170-0-50260	Advertising 4,100.00	3,347.37	4,300.00	432.48	89.94%
01-170-0-50265	Promotions (Special Events) 35,500.00	32,991.59	40,500.00	2,092.47	94.83%
01-170-0-50266	Business Promotions 0.00	0.00	15,000.00	4,564.66	69.57%
01-170-0-50267	Community Improvement Plan 15,000.00	15,000.00	15,000.00	0.00	100.00%
01-170-0-50290	Legal Services 500.00	0.00	500.00	0.00	100.00%
01-170-0-50300	Memberships 675.00	349.81	675.00	0.00	100.00%
01-170-0-50330	Insurance 265.00	319.00	318.00	345.00	(8.49%)
01-170-0-50350	Training/Seminars 600.00	0.00	600.00	0.00	100.00%
01-170-0-50500	EV Service Charges 0.00	619.16	4,300.00	0.75	99.98%
01-170-0-55550	Safety Devices (Signs) 3,930.00	1,628.16	3,930.00	1,628.16	58.57%
01-170-0-58050	Capital Fund Expenditures 320,736.00	308,821.35	0.00	0.00	0.00%
01-170-0-58500	Contributions to Reserves/Reserve 27,500.00	23,018.95	17,500.00	0.00	100.00%
Total Economic Development Expenditures	\$ 502,905.00	\$ 498,912.23	\$ 224,768.00	\$ 12,266.39	94.54%
Economic Development Excess of Revenues Over Expe	\$ (121,169.00)	\$ (116,077.72)	\$ (174,268.00)	\$ (9,685.39)	94.44%

Township of North Frontenac
Statement of Revenue and Expenditures

Revised Budget
For Sundry (190)
For the Fiscal Period 2026-13 Auditor Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
01-190-0-48003 Contribution from Seniors Initiatives	\$ 20,000.00	\$ 12,917.50	\$ 20,000.00	\$ 0.00	100.00%
01-190-0-48190 Contribution from Medical Services	20,000.00	0.00	0.00	0.00	0.00%
Total Sundry Revenues	\$ 40,000.00	\$ 12,917.50	\$ 20,000.00	\$ 0.00	100.00%
Expenditures					
01-190-0-50205 Other Materials (Includes Shop Sup	\$ 100.00	\$ 0.00	\$ 100.00	\$ 0.00	100.00%
01-190-0-50295 Consulting Services	1,400.00	3,314.49	1,400.00	0.00	100.00%
01-190-0-50330 Insurance	246.00	170.00	250.00	0.00	100.00%
01-190-0-50370 Grants/Donations	43,930.00	44,464.64	46,430.00	0.00	100.00%
01-190-0-50374 Seniors Stay at Home Initiatives	20,000.00	12,917.50	20,000.00	1,722.00	91.39%
01-190-0-50375 Doctor Recruitment	35,000.00	15,000.00	15,000.00	0.00	100.00%
01-190-0-55550 Safety Devices (Signs)	200.00	0.00	200.00	0.00	100.00%
Total Sundry Expenditures	\$ 100,876.00	\$ 75,866.63	\$ 83,380.00	\$ 1,722.00	97.93%
Sundry Excess of Revenues Over Expenditures	\$ (60,876.00)	\$ (62,949.13)	\$ (63,380.00)	(1,722.00)	97.28%

Township of North Frontenac Statement of Revenue and Expenditures

*Revised Budget
For Fire (200)
For the Fiscal Period 2026-13 Auditor Adjustments*

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %	
Revenues						
01-200-0-31025	Prov Grant - Fire Services	\$ 43,120.00	\$ 25,053.08	\$ 0.00	\$ 52,821.07	0.00%
01-200-0-40002	Reimbursed Expenses	3,000.00	0.00	3,000.00	0.00	100.00%
01-200-0-40200	Sale of Land/Equipment	1,000.00	0.00	1,000.00	0.00	100.00%
01-200-0-41050	Tax Certificates and Compliance Le	250.00	300.00	250.00	0.00	100.00%
01-200-0-41150	Fire - MNR Agreement	1,085.00	1,188.72	1,200.00	0.00	100.00%
01-200-0-41900	Donations Received	100.00	470.00	100.00	300.00	(200.00%)
01-200-0-44400	Revenue from other Depts (chargeb	2,000.00	0.00	2,000.00	0.00	100.00%
01-200-0-45000	Contributions from Reserves/Reser	0.00	35,389.90	0.00	0.00	0.00%
01-200-0-47001	Contribution from Infrastructure TC	0.00	15,264.00	0.00	0.00	0.00%
01-200-0-47200	Contribution from Fire TCA Reserve	48,042.00	704,043.38	87,050.00	0.00	100.00%
Total Fire Revenues		\$ 98,597.00	\$ 781,709.08	\$ 94,600.00	\$ 53,121.07	43.85%

Expenditures

01-200-0-50100	Salaries	\$ 152,651.00	\$ 156,394.01	\$ 178,060.00	\$ 21,492.31	87.93%
01-200-0-50101	Salaries - Fire Suppression (Payroll)	161,360.00	146,329.00	165,000.00	17,240.52	89.55%
01-200-0-50102	Salaries - Fire Suppression (Wild Fi	1.00	18,696.96	1.00	0.00	100.00%
01-200-0-50105	Income Protection Year End Payout	1,675.00	1,186.08	1,930.00	0.00	100.00%
01-200-0-50108	Mechanic/Shop Rate Charged Back	875.00	810.00	875.00	30.00	96.57%
01-200-0-50110	Benefits - Health/Dental/Life	10,265.00	8,879.20	15,265.00	1,563.28	89.76%
01-200-0-50115	Boot Allowance	2,000.00	675.40	2,000.00	0.00	100.00%
01-200-0-50120	Mileage	300.00	1,661.78	300.00	365.00	(21.67%)
01-200-0-50130	Benefits - E.H.T. (Ministry of Financ	3,010.00	5,444.93	3,635.00	784.75	78.41%
01-200-0-50140	Benefits - W.S.I.B.	24,000.00	24,939.37	25,000.00	(894.64)	103.58%
01-200-0-50150	Benefits-Rec Gen(CPP & EI)Emplo	9,285.00	9,869.58	12,260.00	1,940.44	84.17%
01-200-0-50160	Benefits - OMERS	19,200.00	26,016.17	24,000.00	3,227.69	86.55%
01-200-0-50175	Contracted Services	22,575.00	64,228.07	28,575.00	20,744.34	27.40%
01-200-0-50180	Conventions/Conferences	2,500.00	1,462.92	2,250.00	0.00	100.00%
01-200-0-50200	Office Supplies and Stationery	750.00	834.70	1,000.00	750.00	25.00%
01-200-0-50205	Other Materials (Includes Shop Sup	1,000.00	2,928.12	2,000.00	615.66	69.22%
01-200-0-50207	Protective Clothing/Uniforms	10,000.00	9,539.19	13,000.00	276.12	97.88%
01-200-0-50210	Heat	17,320.00	17,580.10	17,320.00	6,386.01	63.13%
01-200-0-50220	Utilities (Hydro)	12,180.00	12,399.19	14,000.00	1,192.28	91.48%
01-200-0-50230	Building Maintenance	20,600.00	13,840.77	24,600.00	4,834.75	80.35%
01-200-0-50260	Advertising	700.00	0.00	700.00	41.96	94.01%
01-200-0-50270	Telephone (Includes Fax)	2,500.00	3,469.20	2,500.00	465.11	81.40%
01-200-0-50290	Legal Services	1,000.00	0.00	1,000.00	0.00	100.00%
01-200-0-50295	Consulting Services	1,000.00	15,264.00	1,000.00	0.00	100.00%
01-200-0-50300	Memberships	1,400.00	809.68	1,400.00	569.86	59.30%
01-200-0-50330	Insurance	76,350.00	54,158.00	59,574.00	54,776.00	8.05%
01-200-0-50335	Insurance - Fire Volunteers - 24 Ho	6,500.00	3,942.00	4,500.00	5,506.92	(22.38%)
01-200-0-50340	Computers	1,720.00	1,119.36	1,720.00	0.00	100.00%
01-200-0-50350	Training/Seminars	18,000.00	17,330.16	18,000.00	2,447.51	86.40%
01-200-0-50370	Grants/Donations	2,500.00	2,045.17	2,500.00	0.00	100.00%
01-200-0-50380	Courier	100.00	84.25	100.00	0.00	100.00%
01-200-0-50385	Radio Repairs	3,000.00	1,106.19	5,000.00	0.00	100.00%
01-200-0-50390	Dispatch/Communications	13,500.00	12,106.92	13,500.00	2,447.06	81.87%

Township of North Frontenac
Statement of Revenue and Expenditures

Revised Budget
For Fire (200)
For the Fiscal Period 2026-13 Auditor Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %	
01-200-0-52350	Fire Prevention and Education	5,000.00	2,944.12	5,000.00	0.00	100.00%
01-200-0-52355	Fire Reimbursed for Meals	1,000.00	7,540.65	1,000.00	0.00	100.00%
01-200-0-52360	Fire Medicals for DZ Licensing & Va	1,000.00	556.65	1,000.00	0.00	100.00%
01-200-0-52502	EFR - Training	5,000.00	4,281.37	5,000.00	3,514.55	29.71%
01-200-0-52503	EFR - Equipment	4,000.00	2,529.63	4,000.00	0.00	100.00%
01-200-0-52504	EFR - Oxygen	5,000.00	4,934.26	5,000.00	1,257.65	74.85%
01-200-0-52505	EFR - Defib Maintenance	2,000.00	1,497.67	2,000.00	0.00	100.00%
01-200-0-53252	Fire - Joint Services @ 50%	365,968.00	364,248.50	402,968.00	0.00	100.00%
01-200-0-53745	Repairs - ATV521 - 4 Wheeler - 200	200.00	0.00	200.00	0.00	100.00%
01-200-0-53746	Repairs - Trailer 4 Wheeler - 2006 -	100.00	0.00	100.00	0.00	100.00%
01-200-0-53747	Repairs - ATV511 - 2009 4-wheeler	300.00	307.62	300.00	0.00	100.00%
01-200-0-53756	Repairs - Gull Lake Boat Trailer	100.00	0.00	100.00	0.00	100.00%
01-200-0-53757	Repairs - Ompah Boat (Purchased	100.00	684.58	100.00	0.00	100.00%
01-200-0-53758	Repairs - Pumper - 2007 Internation	3,450.00	4,871.63	5,950.00	0.00	100.00%
01-200-0-53761	Repairs - Pumper 2009 - #71	6,500.00	12,809.92	2,000.00	0.00	100.00%
01-200-0-53763	Repairs - 2009 4x4 Supercab Ford	500.00	0.00	500.00	0.00	100.00%
01-200-0-53764	Repairs - ATV531 - 2011 Outlander	200.00	145.46	200.00	0.00	100.00%
01-200-0-53765	#T96 - 2009 Stirling 5x10 Trailer - R	100.00	0.00	100.00	0.00	100.00%
01-200-0-53766	Repairs - P511 - 2011 Mini Pumper	2,000.00	1,801.89	2,000.00	6,716.13	(235.81%)
01-200-0-53767	Repairs - 2013 Tanker	1,400.00	525.00	1,400.00	0.00	100.00%
01-200-0-53768	Repairs - Unit #T76 - Curtis Trailer	100.00	0.00	100.00	0.00	100.00%
01-200-0-53771	Unit #SWL511 - Repairs - NEW 5 T	500.00	3,263.81	4,500.00	0.00	100.00%
01-200-0-53772	Repairs - SWL521 - 2019 Squad	500.00	2,419.64	2,000.00	0.00	100.00%
01-200-0-53773	Repairs - SWL531 - 2020 Squad	500.00	1,576.97	2,000.00	0.00	100.00%
01-200-0-53774	Repairs - UV521 - 2020 1/2 Ton	500.00	157.73	500.00	0.00	100.00%
01-200-0-53775	Repairs - UV511 - 2020 SUV	300.00	272.35	300.00	0.00	100.00%
01-200-0-53776	Repairs - UTLM531 - 2019 Marine B	100.00	414.88	100.00	0.00	100.00%
01-200-0-53777	Repairs - 2022 Fire Tanker	1,000.00	1,053.66	1,000.00	0.00	100.00%
01-200-0-53779	FC - 2022 Dodge Ram	500.00	1,287.88	500.00	0.00	100.00%
01-200-0-54000	Equipment Replacement/Repairs	9,600.00	13,230.28	15,000.00	2,077.77	86.15%
01-200-0-54001	New Equipment for Health & Safety	13,000.00	12,205.54	8,500.00	2,069.29	75.66%
01-200-0-54002	Wildfire Suppression	0.00	0.00	10,000.00	0.00	100.00%
01-200-0-54005	Dry Hydrant Program	3,000.00	2,773.99	5,000.00	0.00	100.00%
01-200-0-54100	Equipment Rentals	100.00	0.00	100.00	0.00	100.00%
01-200-0-54200	Fuel and Lube (Oil)	20,000.00	16,860.42	15,000.00	817.21	94.55%
01-200-0-55550	Safety Devices (Signs)	700.00	97.50	500.00	0.00	100.00%
01-200-0-58050	Capital Fund Expenditures	91,162.00	732,009.97	87,050.00	1,598.90	98.16%
01-200-0-58500	Contributions to Reserves/Reserve	1,000.00	3,189.50	1,000.00	0.00	100.00%
01-200-0-58600	Contributions to TCA Reserve Fund	160,475.00	160,375.00	160,475.00	0.00	100.00%
Total Fire Expenditures		\$ 1,306,772.00	\$ 1,996,018.54	\$ 1,395,108.00	\$ 164,854.43	88.18%
Fire Excess of Revenues Over Expenditures		\$ (1,208,175.00)	\$ (1,214,309.46)	\$ (1,300,508.00)	(111,733.36)	91.41%

Township of North Frontenac
Statement of Revenue and Expenditures

Revised Budget
For Police (220)
For the Fiscal Period 2026-13 Auditor Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
01-220-0-45001 Contribution from Operating Conting	\$ 0.00	\$ 13,767.00	\$ 32,171.00	\$ 32,171.00	0.00%
Total Police Revenues	\$ 0.00	\$ 13,767.00	\$ 32,171.00	\$ 32,171.00	0.00%
Expenditures					
01-220-0-50104 Committee Expense	\$ 4,000.00	\$ 17,398.54	\$ 16,700.00	\$ 0.00	100.00%
01-220-0-50175 Contracted Services	852,543.00	850,279.48	946,674.00	79,314.42	91.62%
01-220-0-58500 Contributions to Reserves/Reserve	32,171.00	32,171.00	0.00	0.00	0.00%
Total Police Expenditures	\$ 888,714.00	\$ 899,849.02	\$ 963,374.00	\$ 79,314.42	91.77%
Police Excess of Revenues Over Expenditures	\$ (888,714.00)	\$ (886,082.02)	\$ (931,203.00)	\$ (47,143.42)	94.94%

Township of North Frontenac
Statement of Revenue and Expenditures
Revised Budget
For Conservation Authorities (240)
For the Fiscal Period 2026-13 Auditor Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Expenditures					
01-240-0-56003 Requisition - Conservation Authority	\$ 37,103.00	\$ 38,082.76	\$ 39,110.00	\$ 40,562.54	(3.71%)
Total Conservation Authorities Expenditures	\$ 37,103.00	\$ 38,082.76	\$ 39,110.00	\$ 40,562.54	(3.71%)
Conservation Authorities Excess of Revenues Over Exp	\$ (37,103.00)	\$ (38,082.76)	\$ (39,110.00)	\$ (40,562.54)	(3.71%)

Township of North Frontenac
Statement of Revenue and Expenditures

Revised Budget
For Building Department (250)
For the Fiscal Period 2026-13 Auditor Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
01-250-0-40002 Reimbursed Expenses	\$ 0.00	\$ 6,551.20	\$ 0.00	\$ 88.41	0.00%
01-250-0-40100 Joint Services (Revenue From Othe	1,000.00	0.00	1,000.00	0.00	100.00%
01-250-0-41060 Building Permit Fees	255,388.00	188,320.34	256,208.00	7,232.00	97.18%
01-250-0-41061 Building Fees - Other	0.00	710.00	500.00	80.00	84.00%
01-250-0-44401 Mileage-1/2 Ton-Charged Back to O	100.00	0.00	100.00	0.00	100.00%
01-250-0-45000 Contributions from Reserves/Reser	5,000.00	0.00	0.00	0.00	0.00%
01-250-0-46250 Contribution from Building Surplus	50,000.00	19,915.69	50,000.00	0.00	100.00%
Total Building Department Revenues	\$ 311,488.00	\$ 215,497.23	\$ 307,808.00	\$ 7,400.41	97.60%

Expenditures					
01-250-0-50100 Salaries	\$ 185,455.00	\$ 127,295.88	\$ 189,000.00	\$ 28,076.95	85.14%
01-250-0-50105 Income Protection Year End Payout	2,955.00	3,974.93	3,120.00	0.00	100.00%
01-250-0-50108 Mechanic/Shop Rate Charged Back	200.00	0.00	200.00	0.00	100.00%
01-250-0-50110 Benefits - Health/Dental/Life	19,200.00	8,043.64	14,820.00	2,862.54	80.68%
01-250-0-50115 Boot Allowance	500.00	125.99	500.00	0.00	100.00%
01-250-0-50120 Mileage	500.00	9,850.00	11,500.00	900.00	92.17%
01-250-0-50130 Benefits - E.H.T. (Ministry of Financ	3,675.00	2,826.69	3,745.00	596.60	84.07%
01-250-0-50140 Benefits - W.S.I.B.	5,520.00	4,170.88	5,360.00	1,562.44	70.85%
01-250-0-50150 Benefits-Rec Gen(CPP & EI)Emplo	12,645.00	7,936.19	13,245.00	2,424.40	81.70%
01-250-0-50160 Benefits - OMERS	18,170.00	11,638.66	18,150.00	3,068.75	83.09%
01-250-0-50175 Contracted Services	1,000.00	0.00	1,000.00	0.00	100.00%
01-250-0-50180 Conventions/Conferences	2,500.00	3,083.71	2,500.00	1,345.27	46.19%
01-250-0-50200 Office Supplies and Stationery	500.00	500.00	500.00	500.00	0.00%
01-250-0-50205 Other Materials	1,000.00	0.00	250.00	0.00	100.00%
01-250-0-50207 Protective Clothing	500.00	0.00	500.00	0.00	100.00%
01-250-0-50250 Postage	200.00	200.00	200.00	200.00	0.00%
01-250-0-50260 Advertising	500.00	0.00	500.00	0.00	100.00%
01-250-0-50270 Telephone (Includes Fax)	1,018.00	816.63	618.00	18.86	96.95%
01-250-0-50290 Legal Services	8,000.00	122.10	3,000.00	0.00	100.00%
01-250-0-50300 Memberships	950.00	639.42	950.00	899.12	5.36%
01-250-0-50310 Publications/Subscriptions	200.00	0.00	200.00	0.00	100.00%
01-250-0-50330 Insurance	2,700.00	4,838.21	4,850.00	4,933.16	(1.71%)
01-250-0-50340 Computers	7,200.00	6,529.59	7,200.00	3,118.02	56.69%
01-250-0-50350 Training/Seminars	5,000.00	1,185.53	5,000.00	0.00	100.00%
01-250-0-50385 Radio Repairs	100.00	0.00	100.00	0.00	100.00%
01-250-0-53402 Repairs - BD23-1 2023 Ford F150	3,000.00	2,036.76	1,500.00	0.00	100.00%
01-250-0-54001 New Equipment for Health & Safety	200.00	142.50	200.00	0.00	100.00%
01-250-0-54200 Fuel and Lube (Oil)	12,600.00	4,039.92	3,600.00	327.87	90.89%
01-250-0-58600 Contributions to TCA Reserve Fund	15,500.00	15,500.00	15,500.00	0.00	100.00%
Total Building Department Expenditures	\$ 311,488.00	\$ 215,497.23	\$ 307,808.00	\$ 50,833.98	83.49%

Building Department Excess of Revenues Over Expendi	\$ 0.00	\$ 0.00	\$ 0.00	(43,433.57)	0.00%
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Township of North Frontenac
Statement of Revenue and Expenditures

Revised Budget
For By-law Enforcement (255)
For the Fiscal Period 2026-13 Auditor Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
01-255-0-31095 Provincial Grant - Livestock Loss	\$ 0.00	\$ 4,358.44	\$ 0.00	\$ 0.00	0.00%
01-255-0-41480 Trailer Fees	30,000.00	27,375.00	30,000.00	27,000.00	10.00%
01-255-0-41485 Refreshment Vehicle	150.00	300.00	300.00	0.00	100.00%
01-255-0-45001 Contribution from Operating Conting	0.00	1,335.48	0.00	0.00	0.00%
Total By-law Enforcement Revenues	\$ 30,150.00	\$ 33,368.92	\$ 30,300.00	\$ 27,000.00	10.89%
Expenditures					
01-255-0-50100 Salaries	\$ 36,155.00	\$ 37,172.69	\$ 37,050.00	\$ (920.66)	102.48%
01-255-0-50105 Income Protection Year End Payout	635.00	0.00	600.00	0.00	100.00%
01-255-0-50106 Livestock Valuers	235.00	0.00	235.00	0.00	100.00%
01-255-0-50107 Livestock Loss	0.00	4,208.44	0.00	0.00	0.00%
01-255-0-50108 Mechanic/Shop Rate Charged Back	350.00	350.00	350.00	0.00	100.00%
01-255-0-50110 Benefits - Canada Life	2,795.00	2,633.18	3,850.00	0.00	100.00%
01-255-0-50120 Mileage	3,380.00	3,618.17	3,380.00	0.00	100.00%
01-255-0-50130 Benefits - E.H.T. (Ministry of Financ	720.00	706.91	750.00	0.00	100.00%
01-255-0-50140 Benefits - W.S.I.B.	1,080.00	1,011.43	1,050.00	0.00	100.00%
01-255-0-50150 Benefits-Rec Gen(CPP & EI)Emplo	2,355.00	2,839.86	2,445.00	0.00	100.00%
01-255-0-50160 Benefits - OMERS	3,620.00	3,262.68	3,685.00	0.00	100.00%
01-255-0-50175 Contracted Services	7,100.00	3,040.33	7,100.00	0.00	100.00%
01-255-0-50200 Office Supplies and Stationery	400.00	0.00	400.00	0.00	100.00%
01-255-0-50290 Legal Services	11,500.00	13,848.04	13,500.00	3,598.20	73.35%
01-255-0-50298 By-law Enforcement Expenses	0.00	43.69	0.00	0.00	0.00%
01-255-0-50340 Computers	4,600.00	4,167.93	4,600.00	3,561.60	22.57%
01-255-0-50396 Line Fences Act	200.00	0.00	0.00	0.00	0.00%
Total By-law Enforcement Expenditures	\$ 75,125.00	\$ 76,903.35	\$ 78,995.00	\$ 6,239.14	92.10%
By-law Enforcement Excess of Revenues Over Expendit	\$ (44,975.00)	\$ (43,534.43)	\$ (48,695.00)	\$ 20,760.86	142.63%

Township of North Frontenac
Statement of Revenue and Expenditures

Revised Budget
For Protection & Emergency Services (260)
For the Fiscal Period 2026-13 Auditor Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
01-260-0-40145 WSIB - Incentive Program Refunds \$	0.00	\$ 116,993.05	\$ 0.00	\$ 0.00	0.00%
01-260-0-41230 9-1-1 Signs	4,000.00	2,250.00	4,000.00	100.00	97.50%
01-260-0-44110 Helipad Mtce Agreement	10,000.00	10,000.00	10,000.00	0.00	100.00%
01-260-0-47260 Contribution from Protection TCA R	0.00	0.00	45,000.00	0.00	100.00%
01-260-0-48260 Contribution from Emergency Servi	0.00	29,671.45	0.00	0.00	0.00%
Total Protection & Emergency Services Revenues	\$ 14,000.00	\$ 158,914.50	\$ 59,000.00	\$ 100.00	99.83%
Expenditures					
01-260-0-50108 Mechanic/Shop Rate Charged Back \$	300.00	\$ 200.00	\$ 300.00	\$ 0.00	100.00%
01-260-0-50120 Mileage	500.00	0.00	500.00	0.00	100.00%
01-260-0-50175 Contracted Services	8,015.00	7,815.15	8,015.00	3,780.38	52.83%
01-260-0-50180 Conventions/Conferences	2,250.00	0.00	2,250.00	0.00	100.00%
01-260-0-50220 Utilities (Hydro)	976.00	1,618.76	1,726.00	356.66	79.34%
01-260-0-50230 Building Maintenance	0.00	0.00	0.00	1,542.32	0.00%
01-260-0-50260 Advertising	300.00	0.00	300.00	0.00	100.00%
01-260-0-50270 Telephone (Includes Fax)	1,000.00	647.00	750.00	82.64	88.98%
01-260-0-50330 Insurance	3,105.00	3,255.00	3,745.00	6,878.00	(83.66%)
01-260-0-50340 Computers	7,500.00	5,373.21	7,500.00	2,155.58	71.26%
01-260-0-50350 Training/Seminars	2,000.00	1,587.46	0.00	0.00	0.00%
01-260-0-50390 Dispatch/Communications	14,820.00	24,626.94	14,820.00	0.00	100.00%
01-260-0-54000 Equipment Replacement/Repairs	2,500.00	2,723.65	1,000.00	0.00	100.00%
01-260-0-54101 Emergency Plan	3,750.00	376.28	3,750.00	0.00	100.00%
01-260-0-54105 9-1-1 Signs Purchased	5,000.00	1,841.95	5,000.00	0.00	100.00%
01-260-0-54108 9-1-1 Legal	1,500.00	1,281.89	1,500.00	0.00	100.00%
01-260-0-54110 Helipad	16,545.00	10,977.17	17,400.00	0.00	100.00%
01-260-0-54200 Fuel and Lube (Oil)	1,000.00	180.42	500.00	94.78	81.04%
01-260-0-55900 Occupational Health & Safety Progr	26,300.00	17,865.81	26,300.00	3,162.59	87.97%
01-260-0-55910 Accessibility Act and Regulations	3,500.00	612.50	3,500.00	370.00	89.43%
01-260-0-58050 Capital Fund Expenditures	0.00	0.00	45,000.00	40,704.00	9.55%
01-260-0-58500 Contributions to Reserves/Reserve	0.00	116,993.05	0.00	0.00	0.00%
01-260-0-58600 Contributions to TCA Reserve Fund	2,030.00	2,030.00	2,030.00	0.00	100.00%
Total Protection & Emergency Services Expenditures	\$ 102,891.00	\$ 200,006.24	\$ 145,886.00	\$ 59,126.95	59.47%
Protection & Emergency Services Excess of Revenues	\$ (88,891.00)	\$ (41,091.74)	\$ (86,886.00)	\$ (59,026.95)	32.06%

Township of North Frontenac
Statement of Revenue and Expenditures
Revised Budget
For Animal Control (270)
For the Fiscal Period 2026-13 Auditor Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
01-270-0-41220 Dog Tags and Dog Fines	\$ 4,000.00	\$ 2,999.50	\$ 4,000.00	\$ 570.00	85.75%
Total Animal Control Revenues	\$ 4,000.00	\$ 2,999.50	\$ 4,000.00	\$ 570.00	85.75%
Expenditures					
01-270-0-50120 Mileage	\$ 3,000.00	\$ 2,160.94	\$ 3,000.00	\$ 0.00	100.00%
01-270-0-50175 Contracted Services	16,000.00	14,066.63	16,000.00	1,022.00	93.61%
01-270-0-50205 Other Materials (Includes Shop Sup	300.00	238.39	300.00	238.48	20.51%
01-270-0-50260 Advertising	100.00	0.00	100.00	0.00	100.00%
Total Animal Control Expenditures	\$ 19,400.00	\$ 16,465.96	\$ 19,400.00	\$ 1,260.48	93.50%
Animal Control Excess of Revenues Over Expenditures	\$ (15,400.00)	\$ (13,466.46)	\$ (15,400.00)	\$ (690.48)	95.52%

Township of North Frontenac
Statement of Revenue and Expenditures
Revised Budget
For Streetlights (280)
For the Fiscal Period 2026-13 Auditor Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
01-280-0-40100 Joint Services (Revenue From Othe	\$ 500.00	\$ 743.52	\$ 500.00	\$ 0.00	100.00%
Total Streetlights Revenues	\$ 500.00	\$ 743.52	\$ 500.00	\$ 0.00	100.00%
Expenditures					
01-280-0-50175 Contracted Services	\$ 6,000.00	\$ 6,131.04	\$ 6,000.00	\$ 0.00	100.00%
01-280-0-50205 Other Materials (Includes Shop Sup	500.00	144.00	500.00	0.00	100.00%
01-280-0-50220 Utilities (Hydro)	5,474.00	5,602.97	6,295.00	877.06	86.07%
01-280-0-52700 Access Points - Lights	600.00	626.55	600.00	93.39	84.44%
01-280-0-58600 Contributions to TCA Reserve Fund	4,500.00	4,500.00	4,500.00	0.00	100.00%
Total Streetlights Expenditures	\$ 17,074.00	\$ 17,004.56	\$ 17,895.00	\$ 970.45	94.58%
Streetlights Excess of Revenues Over Expenditures	\$ (16,574.00)	\$ (16,261.04)	\$ (17,395.00)	(970.45)	94.42%

Township of North Frontenac
Statement of Revenue and Expenditures

Revised Budget
For Roads (300)
For the Fiscal Period 2026-13 Auditor Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %	
Revenues						
01-300-0-30900	Provincial Grant - OCIF - Formula B \$	989,619.00	\$ 989,619.00	\$ 890,657.00	\$ 0.00	100.00%
01-300-0-31031	Provincial Grant - Roads and Bridge	817,063.00	38,000.00	0.00	0.00	0.00%
01-300-0-31035	Prov of Ont - Aggregate Resources	30,000.00	36,058.73	30,000.00	0.00	100.00%
01-300-0-40000	User Fees	300.00	0.00	300.00	2,732.49	(810.83%)
01-300-0-40150	Insurance Company - Reimbursed	0.00	0.00	0.00	7,603.72	0.00%
01-300-0-40200	Sale of Land/Equipment	86,000.00	0.00	18,000.00	0.00	100.00%
01-300-0-40300	Entrance Permits	1,000.00	1,080.00	1,000.00	70.00	93.00%
01-300-0-44400	Mechanic/Shop Rate & PW Charge	74,900.00	71,575.00	66,900.00	1,140.00	98.30%
01-300-0-44401	Mileage-1/2 Ton-Charged Back to O	750.00	0.00	750.00	0.00	100.00%
01-300-0-45000	Contributions from Reserves/Reser	51,000.00	0.00	51,000.00	0.00	100.00%
01-300-0-45001	Contribution from Operating Conting	0.00	7,888.68	0.00	0.00	0.00%
01-300-0-46002	Contribution from OCIF Reserve Fu	989,619.00	877,264.09	890,657.00	0.00	100.00%
01-300-0-47001	Contribution from Infrastructure TC	0.00	503,368.05	0.00	0.00	0.00%
01-300-0-47300	Contribution from Roads TCA Reser	1,679,175.00	1,260,910.75	2,972,033.00	0.00	100.00%
01-300-0-48300	Contribution from Winter Maintenan	0.00	203,387.43	0.00	0.00	0.00%
Total Roads Revenues		\$ 4,719,426.00	\$ 3,989,151.73	\$ 4,921,297.00	\$ 11,546.21	99.77%

Expenditures

01-300-0-50100	Salaries	\$ 571,500.00	\$ 510,626.75	\$ 975,750.00	\$ 141,409.18	85.51%
01-300-0-50105	Income Protection Year End Payout	8,500.00	7,668.58	13,880.00	0.00	100.00%
01-300-0-50109	Casual Labour	50,000.00	75,707.27	50,000.00	15,749.16	68.50%
01-300-0-50110	Benefits - Health/Dental/Life	50,522.00	41,093.71	94,750.00	14,924.00	84.25%
01-300-0-50115	Boot Allowance	3,000.00	1,426.92	3,000.00	0.00	100.00%
01-300-0-50120	Mileage	200.00	394.56	200.00	0.00	100.00%
01-300-0-50130	Benefits - E.H.T. (Ministry of Financ	11,950.00	11,652.49	20,275.00	3,255.55	83.94%
01-300-0-50140	Benefits - W.S.I.B.	17,500.00	17,144.06	28,975.00	4,252.68	85.32%
01-300-0-50150	Benefits-Rec Gen(CPP & EI)Emplo	43,000.00	39,086.94	76,170.00	12,626.84	83.42%
01-300-0-50160	Benefits - OMERS	54,400.00	51,139.15	93,275.00	13,435.85	85.60%
01-300-0-50175	Contracted Services	25,850.00	4,899.23	26,850.00	450.20	98.32%
01-300-0-50180	Conventions/Conferences	5,000.00	5,056.94	5,000.00	2,025.02	59.50%
01-300-0-50200	Office Supplies and Stationery	500.00	542.29	500.00	500.00	0.00%
01-300-0-50205	Other Materials (Includes Shop Sup	8,500.00	10,371.41	8,500.00	1,469.68	82.71%
01-300-0-50207	Protective Clothing	5,000.00	5,772.79	10,000.00	1,859.84	81.40%
01-300-0-50209	Stock items (Hydraulic Supplies, Nu	30,000.00	26,165.97	30,000.00	6,754.16	77.49%
01-300-0-50210	Heat	29,400.00	42,425.54	30,000.00	17,316.86	42.28%
01-300-0-50220	Utilities (Hydro)	13,681.00	16,350.31	17,450.00	2,325.09	86.68%
01-300-0-50230	Building Maintenance	26,500.00	28,555.88	18,850.00	918.21	95.13%
01-300-0-50260	Advertising	500.00	1,528.13	500.00	225.98	54.80%
01-300-0-50270	Telephone (Includes Fax)	3,338.00	2,722.33	2,500.00	1,188.42	52.46%
01-300-0-50290	Legal Services	14,000.00	42.36	14,000.00	0.00	100.00%
01-300-0-50295	Consulting Services	42,000.00	16,841.28	55,000.00	0.00	100.00%
01-300-0-50300	Memberships	2,300.00	2,143.88	2,800.00	1,496.58	46.55%
01-300-0-50310	Publications/Subscriptions	300.00	320.54	325.00	335.81	(3.33%)
01-300-0-50330	Insurance	114,400.00	111,585.16	124,120.00	117,646.00	5.22%
01-300-0-50340	Computers	31,900.00	37,229.77	36,420.00	9,762.37	73.20%
01-300-0-50350	Training/Seminars	17,000.00	17,901.47	20,000.00	167.64	99.16%

Township of North Frontenac
Statement of Revenue and Expenditures

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Revised Budget
For Roads (300)
For the Fiscal Period 2026-13 Auditor Adjustments

Account Number		Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
01-300-0-50380	Courier	150.00	0.00	150.00	0.00	100.00%
01-300-0-50385	Radio Repairs	1,000.00	0.00	1,000.00	0.00	100.00%
01-300-0-50390	Dispatch/Communications	8,665.00	6,432.24	8,665.00	1,456.56	83.19%
01-300-0-52360	Medicals/Drivers Abstract/CPIC	700.00	450.11	700.00	0.00	100.00%
01-300-0-53003	Repairs - Compressors - C020	200.00	0.00	200.00	0.00	100.00%
01-300-0-53005	Repairs - Generators (2 - 10,000 W	300.00	0.00	300.00	0.00	100.00%
01-300-0-53012	CS16-1 Power Sweeper - Repairs	3,000.00	2,253.48	3,000.00	0.00	100.00%
01-300-0-53107	B16-1 - Repairs - 2016 Backhoe/Lo	1,500.00	3,430.60	3,000.00	0.00	100.00%
01-300-0-53205	Repairs - Grader - Cat. Articulated -	3,000.00	6,224.66	3,000.00	0.00	100.00%
01-300-0-53209	Repairs - 2017 Freightliner Tandem	8,000.00	26,600.66	8,000.00	3,884.14	51.45%
01-300-0-53210	P17-1 Super Duty - Repairs	2,000.00	77.05	500.00	0.00	100.00%
01-300-0-53306	Repairs - Float Trailer - 12T - F843	0.00	20.31	0.00	0.00	0.00%
01-300-0-53310	Repairs - Excavator - 315CL 2005	2,000.00	4,107.91	2,000.00	0.00	100.00%
01-300-0-53316	G14-1 - 2014 - Grader Cat 140M 2 -	16,500.00	15,887.01	5,000.00	0.00	100.00%
01-300-0-53319	P16-1 - Repairs - 2016 Ford Super	0.00	35.06	0.00	0.00	0.00%
01-300-0-53320	Repairs - 2016 Steam Jenny SJ16-	50.00	461.87	50.00	0.00	100.00%
01-300-0-53321	Repairs - 2014 Steam Jenny SJ14-	150.00	0.00	150.00	0.00	100.00%
01-300-0-53322	EH05-1 - Repairs - Excavator Ham	0.00	333.11	0.00	404.69	0.00%
01-300-0-53604	Repairs - Float Trailer - Homemade	1,000.00	209.27	1,000.00	0.00	100.00%
01-300-0-53605	D996-1 - 1999 Dozer - Repairs	7,000.00	7,198.88	1,000.00	0.00	100.00%
01-300-0-53608	F096-2Float Trailer - 30T - Repairs	4,000.00	0.00	0.00	0.00	0.00%
01-300-0-53613	Repairs - L12-1 - 2012 Nortrax Load	39,000.00	13,708.61	3,000.00	0.00	100.00%
01-300-0-53614	T15-1 2015 Freightliner Tandem	3,500.00	7,728.75	5,000.00	0.00	100.00%
01-300-0-53615	T16-1 Freightliner Tandem 114SD	6,000.00	22,613.29	5,000.00	1,259.06	74.82%
01-300-0-53616	T18-1 Freightliner Tandem - Repair	5,500.00	6,449.28	3,000.00	1,629.78	45.67%
01-300-0-53617	P18-1 - Repairs - One Ton	1,000.00	2,187.87	2,000.00	0.00	100.00%
01-300-0-53618	G18-1 - Repairs - Grader	2,000.00	6,418.24	5,000.00	0.00	100.00%
01-300-0-53619	BC08-1 - Repairs - Brush Cutter for	2,500.00	2,814.02	2,500.00	0.00	100.00%
01-300-0-53620	Repairs - 2019 - 3/4 ton PWF	0.00	1,656.86	0.00	8.13	0.00%
01-300-0-53621	SUV19-1 Ford Escape	2,100.00	38.35	1,500.00	0.00	100.00%
01-300-0-53622	Repairs - 2020 - T20-1 Freightliner	8,000.00	15,511.61	3,000.00	2,793.47	6.88%
01-300-0-53623	Repairs - 2021 - T21-1 Freightliner	3,000.00	722.87	6,000.00	110.73	98.15%
01-300-0-53624	CS21-1 - Repairs - Power Sweeper	500.00	0.00	3,000.00	0.00	100.00%
01-300-0-53625	B21-1 - Repairs - Backhoe	1,000.00	4,602.84	5,000.00	0.00	100.00%
01-300-0-53626	TR22-1 - Repairs - Tractor and Atta	3,000.00	5,233.20	5,700.00	0.00	100.00%
01-300-0-53627	Repairs - T22-1 2022 Freightliner	2,000.00	3,346.22	2,000.00	1,144.44	42.78%
01-300-0-53628	Repairs - P23-1 Foreman Chev Pick	3,000.00	7,788.09	3,000.00	393.20	86.89%
01-300-0-53629	Repairs - T23-1 2023 Mack Tandem	2,000.00	1,659.38	2,000.00	9,325.04	(366.25%)
01-300-0-53630	B23-1 CAT Backhoe Loader Asset	1,000.00	1,251.90	6,000.00	49.55	99.17%
01-300-0-53631	T23-2 - Repairs International Tande	2,000.00	5,474.95	2,000.00	4,564.48	(128.22%)
01-300-0-53632	Repairs - P24-1 2024 Dodge Ram	0.00	1,370.61	1,000.00	0.00	100.00%
01-300-0-53633	Repairs - SV24-1 - 2024 Dodge Ra	1,000.00	1,663.60	1,000.00	0.00	100.00%
01-300-0-53634	Repairs - T24-1 2024 Freightliner T	0.00	559.30	1,000.00	0.00	100.00%
01-300-0-53635	Repairs - 2024 CAT Excavator SD1	0.00	2,342.56	5,000.00	0.00	100.00%
01-300-0-53636	Repairs - P26-1 Dodge 3500			0.00	2,014.49	0.00%
01-300-0-53742	WT88-1 Repairs - 1988 Ford Water	1,000.00	913.12	1,000.00	0.00	100.00%
01-300-0-53808	P21-1 Repairs shared Roads/CLSP	300.00	521.02	1,750.00	0.00	100.00%
01-300-0-53811	Repairs - R19 Drum Roller	0.00	228.81	1,000.00	0.00	100.00%
01-300-0-53812	Excavator - E24-1 - 320 Cat - Repai	0.00	5,818.63	5,000.00	0.00	100.00%

Township of North Frontenac
Statement of Revenue and Expenditures

Revised Budget
For Roads (300)
For the Fiscal Period 2026-13 Auditor Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
01-300-0-54000 Equipment Replacement/Repairs	7,500.00	7,074.89	7,500.00	990.16	86.80%
01-300-0-54001 New Equipment for Health & Safety	4,000.00	3,062.84	4,000.00	0.00	100.00%
01-300-0-54200 Fuel and Lube (Oil)	220,000.00	201,782.05	197,000.00	60,498.06	69.29%
01-300-0-54300 Vehicle/Equipment Licenses	27,000.00	22,752.75	27,000.00	23,671.75	12.33%
01-300-0-55501 Bridges and Culverts	30,000.00	28,507.55	30,000.00	0.00	100.00%
01-300-0-55502 Roadside Maintenance (Includes Br	65,000.00	62,640.92	65,000.00	9,158.40	85.91%
01-300-0-55503 Hardtop Maintenance	100,000.00	120,805.49	125,000.00	0.00	100.00%
01-300-0-55504 Loosetop Maintenance	100,000.00	118,795.03	112,000.00	0.00	100.00%
01-300-0-55505 Winter Control - Maintenance	500,000.00	697,998.65	500,000.00	322,535.62	35.49%
01-300-0-55506 Winter Control - Salaries	435,500.00	471,853.12	0.00	0.00	0.00%
01-300-0-55507 Winter Control - Benefits	36,585.00	34,177.76	0.00	0.00	0.00%
01-300-0-55508 Winter Control - EHT	8,650.00	9,242.21	0.00	0.00	0.00%
01-300-0-55509 Winter Control - W.S.I.B.	12,660.00	13,735.47	0.00	0.00	0.00%
01-300-0-55510 Winter Control-Rec Gen (CPP & EI)	30,500.00	31,377.23	0.00	0.00	0.00%
01-300-0-55512 Winter Control - OMERS	39,500.00	40,760.90	0.00	0.00	0.00%
01-300-0-55550 Safety Devices (Signs)	17,500.00	11,836.64	13,500.00	1,244.51	90.78%
01-300-0-58050 Capital Fund Expenditures	3,485,856.00	2,633,707.37	3,862,690.00	487,309.69	87.38%
01-300-0-58600 Contributions to TCA Reserve Fund	1,360,115.00	1,275,115.00	1,516,185.00	0.00	100.00%
01-300-0-58601 Contributions to Reserve Fund - OM	250,000.00	250,000.00	250,000.00	0.00	100.00%
01-300-0-58602 Contributions to Reserve Fund - OC	989,619.00	989,619.00	890,657.00	0.00	100.00%
Total Roads Expenditures	\$ 9,049,341.00	\$ 8,307,586.78	\$ 9,478,787.00	\$ 1,304,541.07	86.24%
Roads Excess of Revenues Over Expenditures	\$ (4,329,915.00)	\$ (4,318,435.05)	\$ (4,557,490.00)	\$ (1,292,994.86)	71.63%

Township of North Frontenac Statement of Revenue and Expenditures

*Revised Budget
For Waste Disposal (400)
For the Fiscal Period 2026-13 Auditor Adjustments*

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
01-400-0-40000 User Fees	\$ 50,000.00	\$ 50,454.50	\$ 50,000.00	\$ 1,668.00	96.66%
01-400-0-40040 Bag Tags Sold	500.00	876.00	500.00	80.00	84.00%
01-400-0-40100 Joint Services (Revenue From Othe	35,000.00	35,037.94	35,000.00	0.00	100.00%
01-400-0-45001 Contribution from Operating Conting	0.00	13,686.72	0.00	0.00	0.00%
01-400-0-46400 Contribution from Waste Closure R	32,060.00	5,495.04	30,515.00	0.00	100.00%
01-400-0-47400 Contribution from Waste TCA Reser	5,000.00	4,222.02	53,000.00	0.00	100.00%
Total Waste Disposal Revenues	\$ 122,560.00	\$ 109,772.22	\$ 169,015.00	\$ 1,748.00	98.97%

Expenditures

01-400-0-50100 Salaries	\$ 161,795.00	\$ 151,714.12	\$ 185,675.00	\$ 19,988.07	89.23%
01-400-0-50105 Income Protection Year End Payout	870.00	577.69	1,460.00	0.00	100.00%
01-400-0-50108 Mechanic/Shop Rate Charged Back	26,000.00	21,240.00	26,000.00	970.00	96.27%
01-400-0-50109 Casual Labour	80,000.00	76,546.65	80,000.00	13,756.20	82.80%
01-400-0-50110 Benefits - Health/Dental/Life	5,815.00	5,451.44	8,130.00	405.20	95.02%
01-400-0-50115 Boot Allowance	800.00	382.09	800.00	0.00	100.00%
01-400-0-50120 Mileage	1,500.00	1,377.60	1,500.00	235.34	84.31%
01-400-0-50130 Benefits - E.H.T. (Ministry of Financ	4,730.00	5,328.39	5,210.00	687.46	86.80%
01-400-0-50140 Benefits - W.S.I.B.	7,100.00	7,023.50	7,450.00	661.07	91.13%
01-400-0-50150 Benefits-Rec Gen(CPP & EI)Emplo	15,025.00	14,713.28	16,775.00	1,946.75	88.39%
01-400-0-50160 Benefits - OMERS	17,030.00	19,287.93	19,160.00	1,775.39	90.73%
01-400-0-50175 Contracted Services	68,000.00	54,710.20	73,000.00	2,163.10	97.04%
01-400-0-50180 Conventions/Conferences	2,250.00	0.00	2,250.00	0.00	100.00%
01-400-0-50200 Office Supplies and Stationery	500.00	500.00	500.00	500.00	0.00%
01-400-0-50204 Covering Material	2,500.00	0.00	2,500.00	0.00	100.00%
01-400-0-50205 Other Materials (Includes Shop Sup	1,500.00	2,090.06	1,500.00	230.91	84.61%
01-400-0-50207 Protective Clothing	900.00	670.55	900.00	0.00	100.00%
01-400-0-50210 Heat	3,353.00	3,037.78	3,000.00	1,755.98	41.47%
01-400-0-50230 Building Maintenance	3,500.00	118.64	3,000.00	109.59	96.35%
01-400-0-50250 Postage	100.00	100.00	100.00	100.00	0.00%
01-400-0-50260 Advertising	500.00	47.96	500.00	0.00	100.00%
01-400-0-50270 Telephone (Includes Fax)	630.00	392.69	630.00	29.02	95.39%
01-400-0-50290 Legal Services	5,500.00	0.00	500.00	0.00	100.00%
01-400-0-50295 Consulting Services	102,270.00	87,217.32	135,725.00	0.00	100.00%
01-400-0-50296 Septic Reinspection Program	5,000.00	6,035.00	5,000.00	0.00	100.00%
01-400-0-50330 Insurance	3,220.00	3,333.00	3,850.00	4,857.00	(26.16%)
01-400-0-50350 Training/Seminars	3,500.00	4,028.47	4,000.00	0.00	100.00%
01-400-0-50381 Permit/License Fees to MOE for Co	2,000.00	67.84	2,000.00	0.00	100.00%
01-400-0-50385 Radio Repairs	1,500.00	0.00	1,500.00	0.00	100.00%
01-400-0-50390 Dispatch/Communications	2,340.00	1,969.44	2,340.00	492.36	78.96%
01-400-0-52360 Medicals/Drivers Abstract/PVSC	100.00	0.00	100.00	0.00	100.00%
01-400-0-52645 Consignment Paid to Permit Sellers	100.00	30.00	100.00	0.00	100.00%
01-400-0-53778 2023 Dodge Ram 1/2 ton shared W	500.00	166.57	500.00	0.00	100.00%
01-400-0-53805 Repairs - Compactor (Waste) LC99-	2,000.00	536.64	2,000.00	0.00	100.00%
01-400-0-53807 L04-1 Repairs 2004 Cat Crawler Lo	1,500.00	0.00	1,500.00	0.00	100.00%
01-400-0-54000 Equipment Replacement/Repairs	1,000.00	2,224.76	1,000.00	0.00	100.00%
01-400-0-54001 New Equipment for Health & Safety	500.00	643.11	500.00	0.00	100.00%

Township of North Frontenac
Statement of Revenue and Expenditures
Revised Budget
For Waste Disposal (400)
For the Fiscal Period 2026-13 Auditor Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
01-400-0-54200 Fuel and Lube (Oil)	2,000.00	26.36	1,000.00	0.00	100.00%
01-400-0-55550 Safety Devices (Signs)	2,500.00	1,347.72	2,500.00	0.00	100.00%
01-400-0-58050 Capital Fund Expenditures	5,000.00	17,908.74	53,000.00	0.00	100.00%
01-400-0-58500 Contributions to Reserves/Reserve	46,300.00	46,300.00	50,000.00	0.00	100.00%
01-400-0-58600 Contributions to TCA Reserve Fund	10,500.00	10,500.00	10,500.00	0.00	100.00%
Total Waste Disposal Expenditures	\$ 601,728.00	\$ 547,645.54	\$ 717,655.00	\$ 50,663.44	92.94%
Waste Disposal Excess of Revenues Over Expenditures \$	(479,168.00)	\$ (437,873.32)	(548,640.00)	\$ (48,915.44)	91.08%

Township of North Frontenac Statement of Revenue and Expenditures

*Revised Budget
For Recycling (450)
For the Fiscal Period 2026-13 Auditor Adjustments*

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
01-450-0-31640 WDO Recycling Grant	\$ 168,000.00	\$ 295,600.52	\$ 0.00	\$ 0.00	0.00%
01-450-0-31645 Producer Responsibility Organizatio			180,000.00	39,783.82	77.90%
01-450-0-40000 User Fees	25,000.00	10,928.18	25,000.00	270.03	98.92%
01-450-0-40100 Joint Services (Revenue From Othe	8,000.00	9,051.59	5,000.00	0.00	100.00%
01-450-0-40200 Sale of Land/Equipment	500.00	0.00	0.00	0.00	0.00%
01-450-0-47450 Contribution from Recylcing TCA R	5,000.00	3,622.65	5,000.00	0.00	100.00%
Total Recycling Revenues	\$ 206,500.00	\$ 319,202.94	\$ 215,000.00	\$ 40,053.85	81.37%
Expenditures					
01-450-0-50100 Salaries	\$ 168,855.00	\$ 166,391.37	\$ 193,400.00	\$ 2,997.59	98.45%
01-450-0-50105 Income Protection Year End Payout	1,185.00	0.00	1,900.00	0.00	100.00%
01-450-0-50108 Mechanic/Shop Rate Charged Back	2,000.00	1,470.00	2,000.00	0.00	100.00%
01-450-0-50109 Casual Labour	40,000.00	44,378.61	40,000.00	(315.84)	100.79%
01-450-0-50110 Benefits - Health/Dental/Life	11,720.00	11,228.84	14,715.00	1,565.14	89.36%
01-450-0-50115 Boot Allowance	250.00	225.13	250.00	0.00	100.00%
01-450-0-50130 Benefits - E.H.T. (Ministry of Financ	4,095.00	3,760.18	4,590.00	198.17	95.68%
01-450-0-50140 Benefits - W.S.I.B.	6,140.00	6,208.06	6,560.00	675.26	89.71%
01-450-0-50150 Benefits-Rec Gen(CPP & EI)Emplo	14,200.00	13,240.52	16,050.00	804.73	94.99%
01-450-0-50160 Benefits - OMERS	16,305.00	8,951.28	18,485.00	915.01	95.05%
01-450-0-50175 Contracted Services	23,600.00	15,426.09	19,400.00	495.88	97.44%
01-450-0-50200 Office Supplies and Stationery	200.00	200.00	200.00	200.00	0.00%
01-450-0-50205 Other Materials (Includes Shop Sup	700.00	0.00	700.00	0.00	100.00%
01-450-0-50207 Protective Clothing	500.00	79.53	300.00	0.00	100.00%
01-450-0-50230 Building Maintenance	3,000.00	1,775.25	2,500.00	0.00	100.00%
01-450-0-50260 Advertising	500.00	0.00	500.00	0.00	100.00%
01-450-0-50270 Telephone (Includes Fax)	300.00	134.06	300.00	5.61	98.13%
01-450-0-50290 Legal Services	0.00	0.00	2,000.00	0.00	100.00%
01-450-0-50300 Memberships	120.00	122.11	125.00	132.29	(5.83%)
01-450-0-50330 Insurance	9,165.00	8,281.00	9,525.00	8,656.00	9.12%
01-450-0-50350 Training/Seminars	3,000.00	473.18	2,000.00	0.00	100.00%
01-450-0-52360 Medicals/Drivers Abstract/PVSC	100.00	313.75	100.00	0.00	100.00%
01-450-0-53803 Repairs - Compactor - COM-1	500.00	0.00	500.00	0.00	100.00%
01-450-0-53809 REC 22-1 - Repairs - Mack Multilift	6,000.00	12,090.06	3,000.00	1,413.02	52.90%
01-450-0-54000 Equipment Replacement/Repairs	500.00	0.00	500.00	0.00	100.00%
01-450-0-54001 New Equipment for Health & Safety	150.00	0.00	150.00	0.00	100.00%
01-450-0-54200 Fuel and Lube (Oil)	22,451.00	19,003.24	15,000.00	456.25	96.96%
01-450-0-54300 Vehicle/Equipment Licenses	2,000.00	1,841.00	2,000.00	1,841.00	7.95%
01-450-0-55550 Safety Devices (Signs)	500.00	178.28	500.00	0.00	100.00%
01-450-0-58050 Capital Fund Expenditures	5,000.00	3,622.65	5,000.00	0.00	100.00%
01-450-0-58600 Contributions to TCA Reserve Fund	21,200.00	20,200.00	20,200.00	0.00	100.00%
Total Recycling Expenditures	\$ 364,236.00	\$ 339,594.19	\$ 382,450.00	\$ 20,040.11	94.76%
Recycling Excess of Revenues Over Expenditures	\$ (157,736.00)	\$ (20,391.25)	\$ (167,450.00)	\$ 20,013.74	111.95%

Township of North Frontenac
Statement of Revenue and Expenditures
Revised Budget
For Cemeteries (500)
For the Fiscal Period 2026-13 Auditor Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
01-500-0-40020 Plot Sales and Care & Maintenance \$	2,000.00	11,831.40	7,000.00	2,287.53	67.32%
01-500-0-40021 Care & Mtce (Perpetual) to Cemeter	3,500.00	2,645.00	3,500.00	1,433.36	59.05%
01-500-0-40022 Interment Sales	6,000.00	12,000.00	6,000.00	300.00	95.00%
01-500-0-41900 Donations Received	0.00	400.00	0.00	0.00	0.00%
01-500-0-45000 Contributions from Reserves/Reser	16,800.00	3,352.68	16,800.00	0.00	100.00%
Total Cemeteries Revenues	\$ 28,300.00	\$ 30,229.08	\$ 33,300.00	\$ 4,020.89	87.93%
Expenditures					
01-500-0-50108 Mechanic/Shop Rate Charged Back \$	3,600.00	5,160.00	600.00	0.00	100.00%
01-500-0-50120 Mileage	500.00	210.93	500.00	0.00	100.00%
01-500-0-50175 Contracted Services	11,700.00	10,117.20	11,700.00	0.00	100.00%
01-500-0-50205 Other Materials (Includes Shop Sup	1,000.00	371.77	3,000.00	0.00	100.00%
01-500-0-50260 Advertising	0.00	130.58	0.00	0.00	0.00%
01-500-0-50522 Internment Expenses	6,000.00	11,193.60	6,000.00	0.00	100.00%
01-500-0-58500 Contributions to Reserves/Reserve	2,000.00	400.00	8,000.00	0.00	100.00%
01-500-0-58521 Contribution to Cemetery Trust	3,500.00	2,645.00	3,500.00	0.00	100.00%
Total Cemeteries Expenditures	\$ 28,300.00	\$ 30,229.08	\$ 33,300.00	\$ 0.00	100.00%
Cemeteries Excess of Revenues Over Expenditures	\$ 0.00	\$ 0.00	\$ 0.00	\$ 4,020.89	0.00%

Township of North Frontenac
Statement of Revenue and Expenditures

Revised Budget
For Community Halls (610)
For the Fiscal Period 2026-13 Auditor Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %	
Revenues						
01-610-0-31034	Provincial Grant - Community Halls \$	19,435.00 \$	19,435.00 \$	0.00 \$	7,000.00	0.00%
01-610-0-40002	Reimbursed Expenses	0.00	15.00	0.00	0.00	0.00%
01-610-0-41070	Community Hall Rental	23,000.00	24,071.35	23,000.00	2,832.46	87.68%
01-610-0-41900	Donations Received	0.00	5,150.00	0.00	0.00	0.00%
01-610-0-46001	Contribution from CCBF Reserve F	0.00	13,774.73	0.00	0.00	0.00%
01-610-0-47610	Contribution from Community Hall T	32,000.00	39,401.82	109,890.00	0.00	100.00%
Total Community Halls Revenues		\$ 74,435.00	\$ 101,847.90	\$ 132,890.00	\$ 9,832.46	92.60%
Expenditures						
01-610-0-50100	Salaries	\$ 58,500.00	\$ 58,868.05	\$ 59,060.00	(566.79)	100.96%
01-610-0-50105	Income Protection Year End Payout	930.00	0.00	830.00	0.00	100.00%
01-610-0-50108	Labour Charged Back to Other Dept	2,000.00	2,000.00	2,000.00	0.00	100.00%
01-610-0-50110	Benefits - Canada Life (Health/Dent)	4,065.00	5,136.90	4,565.00	0.00	100.00%
01-610-0-50120	Mileage	4,000.00	4,138.32	4,000.00	294.92	92.63%
01-610-0-50130	Benefits - Employer Health Tax (EH)	1,160.00	1,155.13	1,170.00	0.00	100.00%
01-610-0-50140	Benefits - W.S.I.B.	2,835.00	2,706.19	1,670.00	532.59	68.11%
01-610-0-50150	Benefits- Canada Pension (CPP) /	3,600.00	4,624.92	3,895.00	0.00	100.00%
01-610-0-50160	Benefits - OMERS Pension Plan	5,595.00	5,331.33	5,800.00	0.00	100.00%
01-610-0-50175	Contracted Services	55,175.00	53,636.06	57,725.00	14,782.91	74.39%
01-610-0-50205	Other Materials (Includes Shop Sup	5,500.00	4,459.95	6,000.00	159.64	97.34%
01-610-0-50210	Heat	18,000.00	22,465.44	18,000.00	8,456.91	53.02%
01-610-0-50220	Utilities (Hydro)	22,500.00	23,118.01	25,875.00	3,387.95	86.91%
01-610-0-50230	Building Maintenance	15,000.00	19,396.30	19,000.00	1,092.07	94.25%
01-610-0-50231	Water Regulations (Analysis, etc.)	11,700.00	14,914.09	11,700.00	1,429.81	87.78%
01-610-0-50260	Advertising	300.00	0.00	300.00	41.96	86.01%
01-610-0-50270	Telephone (Includes Fax)	2,725.00	2,084.28	2,100.00	347.84	83.44%
01-610-0-50290	Legal Services	500.00	0.00	500.00	0.00	100.00%
01-610-0-50330	Insurance	22,800.00	23,896.00	27,500.00	34,998.00	(27.27%)
01-610-0-50340	Computers	7,925.00	7,926.94	7,925.00	3,249.05	59.00%
01-610-0-50500	Bank Service Charges and Interest	500.00	996.47	1,000.00	82.87	91.71%
01-610-0-54001	New Equipment for Health & Safety	650.00	331.18	1,000.00	0.00	100.00%
01-610-0-55550	Safety Devices (Signs)	500.00	0.00	500.00	0.00	100.00%
01-610-0-58050	Capital Fund Expenditures	51,435.00	76,772.11	109,890.00	17,784.61	83.82%
01-610-0-58600	Contributions to TCA Reserve Fund	45,730.00	45,730.00	45,730.00	0.00	100.00%
Total Community Halls Expenditures		\$ 343,625.00	\$ 379,687.67	\$ 417,735.00	\$ 86,074.34	79.39%
Community Halls Excess of Revenues Over Expenditure \$		(269,190.00) \$	(277,839.77) \$	(284,845.00) \$	(76,241.88)	73.23%

Township of North Frontenac
Statement of Revenue and Expenditures

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Revised Budget
For Recreation (615)
For the Fiscal Period 2026-13 Auditor Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
01-615-0-31096 Provincial Grant - Bell Sport (Recre	\$ 480,000.00	\$ 160,593.87	\$ 148,170.00	\$ 0.00	100.00%
01-615-0-40015 Plevna Rink Board Advertisement	0.00	0.00	0.00	13,600.00	0.00%
01-615-0-40150 Insurance Company - Reimbursed	0.00	15,000.00	0.00	0.00	0.00%
01-615-0-41900 Donations Received	15,000.00	0.00	16,262.00	650.00	96.00%
01-615-0-44400 Charge back to other departments	3,675.00	0.00	675.00	0.00	100.00%
01-615-0-45000 Contributions from Reserves/Reser	0.00	11,077.06	0.00	0.00	0.00%
01-615-0-45001 Contribution from Operating Conting	0.00	900.00	0.00	0.00	0.00%
01-615-0-46001 Contribution from CCBF Reserve F	270,000.00	166,105.13	238,028.00	0.00	100.00%
01-615-0-47615 Contribution from Recreation TCA R	0.00	0.00	20,000.00	0.00	100.00%
Total Recreation Revenues	\$ 768,675.00	\$ 353,676.06	\$ 423,135.00	\$ 14,250.00	96.63%

Expenditures

01-615-0-50108 Mechanic/Shop Rate Charged Back	\$ 14,050.00	\$ 11,000.00	\$ 13,550.00	\$ 0.00	100.00%
01-615-0-50109 Casual Labour	23,725.00	19,577.68	17,435.00	0.00	100.00%
01-615-0-50115 Boot Allowance	150.00	0.00	150.00	0.00	100.00%
01-615-0-50120 Mileage	1,500.00	901.22	1,500.00	64.97	95.67%
01-615-0-50130 Benefits - E.H.T. (Ministry of Financ	536.00	381.76	340.00	0.00	100.00%
01-615-0-50140 Benefits - W.S.I.B.	805.00	546.21	485.00	0.01	100.00%
01-615-0-50150 Benefits-Rec Gen(CPP & EI)Emplo	638.00	1,514.19	1,330.00	0.00	100.00%
01-615-0-50160 Benefits - OMERS	1,800.00	0.00	1,570.00	0.00	100.00%
01-615-0-50175 Contracted Services	6,285.00	6,370.20	6,285.00	0.00	100.00%
01-615-0-50205 Other Materials (Includes Shop Sup	2,250.00	1,978.63	2,250.00	0.00	100.00%
01-615-0-50207 Protective Clothing	400.00	545.51	400.00	0.00	100.00%
01-615-0-50212 Boat launches / beaches	74,000.00	3,459.00	71,000.00	8,812.42	87.59%
01-615-0-50220 Utilities (Hydro)	625.00	606.32	725.00	76.96	89.38%
01-615-0-50230 Building Maintenance	1,000.00	187.76	6,000.00	0.00	100.00%
01-615-0-50260 Advertising	200.00	622.69	200.00	252.04	(26.02%)
01-615-0-50265 Promotions (Special Events)	2,675.00	2,029.75	2,675.00	0.00	100.00%
01-615-0-50270 Telephone (Includes Fax)	250.00	139.08	250.00	5.60	97.76%
01-615-0-50290 Legal Services	200.00	10,577.06	200.00	0.00	100.00%
01-615-0-50300 Memberships	200.00	197.41	200.00	0.00	100.00%
01-615-0-50330 Insurance	9,100.00	5,183.00	9,100.00	5,460.00	40.00%
01-615-0-50350 Training/Seminars	500.00	50.82	1,500.00	0.00	100.00%
01-615-0-50390 Dispatch/Communications	25.00	0.00	25.00	0.00	100.00%
01-615-0-52360 Medicals/Drivers Abstract/PVSC	0.00	81.00	0.00	0.00	0.00%
01-615-0-52600 Rink Repairs & Mtce (Plevna)	3,800.00	636.95	3,800.00	16.25	99.57%
01-615-0-52620 Playground Maintenance (Plevna/H	1,000.00	668.48	1,000.00	0.00	100.00%
01-615-0-52623 Tennis Courts - Cloyne	3,500.00	3,887.92	4,100.00	0.00	100.00%
01-615-0-52626 Docks (Municipal owned)	1,100.00	0.00	1,100.00	0.00	100.00%
01-615-0-52628 Recreation Trails	500.00	500.00	500.00	0.00	100.00%
01-615-0-53011 Repairs - 2015 Multi-Purpose Equip	2,000.00	97.53	2,000.00	36.80	98.16%
01-615-0-53702 Repairs - 2019 Dump Trailer	250.00	140.00	250.00	0.00	100.00%
01-615-0-53778 2023 Dodge Ram 1/2 ton shared W	500.00	166.57	500.00	0.00	100.00%
01-615-0-53780 Repairs - 2023 Utility Trailer (recrea	500.00	307.11	500.00	0.00	100.00%
01-615-0-54000 Equipment Replacement/Repairs	2,100.00	2,427.20	1,600.00	0.00	100.00%
01-615-0-54001 New Equipment for Health & Safety	200.00	0.00	600.00	0.00	100.00%

Township of North Frontenac
Statement of Revenue and Expenditures
Revised Budget
For Recreation (615)
For the Fiscal Period 2026-13 Auditor Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
01-615-0-54200 Fuel and Lube (Oil)	3,500.00	1,396.49	3,500.00	41.18	98.82%
01-615-0-55550 Safety Devices (Signs)	400.00	0.00	400.00	0.00	100.00%
01-615-0-58050 Capital Fund Expenditures	700,000.00	324,663.80	357,460.00	15,613.79	95.63%
01-615-0-58500 Contributions to Reserves/Reserve	0.00	15,000.00	0.00	0.00	0.00%
01-615-0-58600 Contributions to TCA Reserve Fund	18,324.00	18,324.00	18,324.00	0.00	100.00%
Total Recreation Expenditures	\$ 878,588.00	\$ 434,165.34	\$ 532,804.00	\$ 30,380.02	94.30%
Recreation Excess of Revenues Over Expenditures	\$ (109,913.00)	\$ (80,489.28)	\$ (109,669.00)	(16,130.02)	85.29%

Township of North Frontenac Statement of Revenue and Expenditures

*Revised Budget
For NF Parklands (620)
For the Fiscal Period 2026-13 Auditor Adjustments*

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %	
Revenues						
01-620-0-31035	Aggregrate Revenue for Licence #1 \$	3,600.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00%
01-620-0-31621	OVATV Club	20,000.00	6,500.00	6,500.00	0.00	100.00%
01-620-0-31622	BMA Association Contribution	6,500.00	6,500.00	6,500.00	0.00	100.00%
01-620-0-40000	User Fees	15,537.00	8,427.32	15,537.00	258.83	98.33%
01-620-0-40005	CLSP-OnRes MNR Permits Pd Onli	362,205.00	317,138.18	381,943.00	209,646.44	45.11%
01-620-0-40006	CLSP-OnRes Transaction Fees Coll	40,000.00	43,145.23	40,000.00	17,706.22	55.73%
01-620-0-40140	WSIB - Salaries Reimbursed	0.00	220.58	0.00	0.00	0.00%
01-620-0-44400	Labour Charged to another Dept (i.e	3,000.00	4,025.00	2,500.00	0.00	100.00%
01-620-0-44401	Mileage-1/2 Ton-Charged Back to O	3,500.00	5,757.12	3,500.00	359.16	89.74%
01-620-0-47620	Contribution from CLSP TCA Reser	0.00	0.00	98,700.00	90,011.56	8.80%
01-620-0-48620	Contribution from CLSP Reserve Fu	40,000.00	10,074.81	40,000.00	0.00	100.00%
Total NF Parklands Revenues		\$ 494,342.00	\$ 401,788.24	\$ 595,180.00	\$ 317,982.21	46.57%

Expenditures

01-620-0-50100	Salaries	\$ 180,740.00	\$ 171,974.11	\$ 188,365.00	\$ 26,751.59	85.80%
01-620-0-50105	Income Protection Year End Payout	1,040.00	1,119.75	950.00	0.00	100.00%
01-620-0-50108	Mechanic/Shop Rate Charged Back	32,500.00	12,755.00	24,500.00	0.00	100.00%
01-620-0-50110	Benefits - Health/Dental/Life	4,075.00	5,486.14	8,315.00	2,991.80	64.02%
01-620-0-50115	Boot Allowance	1,000.00	624.76	1,000.00	0.00	100.00%
01-620-0-50120	Mileage	400.00	210.89	400.00	0.00	100.00%
01-620-0-50130	Benefits - E.H.T. (Ministry of Financ	3,545.00	3,507.64	3,690.00	559.51	84.84%
01-620-0-50140	Benefits - W.S.I.B.	5,320.00	5,188.10	5,280.00	1,567.23	70.32%
01-620-0-50150	Benefits-Rec Gen(CPP & EI)Emplo	12,570.00	9,756.02	13,700.00	2,280.91	83.35%
01-620-0-50160	Benefits - OMERS	16,160.00	20,309.12	17,320.00	3,798.82	78.07%
01-620-0-50175	Contracted Services	3,650.00	3,808.19	3,650.00	0.00	100.00%
01-620-0-50200	Office Supplies and Stationery	2,300.00	2,250.57	2,350.00	1,000.00	57.45%
01-620-0-50205	Other Materials (Includes Shop Sup	2,000.00	1,772.84	2,000.00	32.30	98.39%
01-620-0-50207	Protective Clothing	1,650.00	1,681.21	1,750.00	0.00	100.00%
01-620-0-50210	Heat	2,622.00	2,622.00	2,622.00	1,793.72	31.59%
01-620-0-50220	Utilities (Hydro)	522.00	366.05	600.00	25.02	95.83%
01-620-0-50230	Building Maintenance	12,450.00	11,545.87	12,450.00	0.00	100.00%
01-620-0-50260	Advertising	500.00	127.38	500.00	0.00	100.00%
01-620-0-50265	Promotions (Special Events)	200.00	0.00	200.00	0.00	100.00%
01-620-0-50270	Telephone (Includes Fax)	925.00	1,089.58	925.00	463.41	49.90%
01-620-0-50290	Legal Services	200.00	0.00	200.00	0.00	100.00%
01-620-0-50299	Other Services/Miscellaneous	2,500.00	0.00	2,500.00	0.00	100.00%
01-620-0-50330	Insurance	14,720.00	17,543.00	14,720.00	20,074.00	(36.37%)
01-620-0-50340	Computers	16,000.00	20,245.82	16,000.00	0.00	100.00%
01-620-0-50350	Training/Seminars	4,000.00	3,648.10	2,000.00	0.00	100.00%
01-620-0-50390	Dispatch/Communications	1,600.00	1,139.90	1,600.00	102.57	93.59%
01-620-0-50500	Bank Service Charges and Interest	20,000.00	25,982.40	20,000.00	516.95	97.42%
01-620-0-52360	Medicals/Drivers Abstract/CPIC	60.00	112.00	200.00	0.00	100.00%
01-620-0-52640	MNR Parks - Land Use Permits	900.00	415.70	900.00	0.00	100.00%
01-620-0-52641	MNR Aggregate Permit Fee	2,450.00	0.00	1,000.00	430.44	56.96%
01-620-0-52645	Consignment Paid to Permit Sellers	400.00	83.00	400.00	0.00	100.00%
01-620-0-52800	Access Points - Materials	54,000.00	1,943.31	50,000.00	0.00	100.00%

Township of North Frontenac Statement of Revenue and Expenditures

*Revised Budget
For NF Parklands (620)
For the Fiscal Period 2026-13 Auditor Adjustments*

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
01-620-0-53702 Repairs - 2019 Dump Trailer	250.00	0.00	250.00	0.00	100.00%
01-620-0-53808 P21-1 Repairs shared Roads/CLSP	500.00	696.02	1,750.00	0.00	100.00%
01-620-0-53908 Repairs - 2011 Jon Boat	500.00	205.53	500.00	0.00	100.00%
01-620-0-53909 Repairs - 2011 Boat Trailer (Jon Bo	400.00	28.90	400.00	0.00	100.00%
01-620-0-53912 Repairs - 2019 - 1/2 ton Truck	1,000.00	1,613.40	1,000.00	0.00	100.00%
01-620-0-53914 Repairs - 2019 - Boat	500.00	188.26	500.00	0.00	100.00%
01-620-0-53915 Repairs - 2019 - Boat Trailer	400.00	0.00	400.00	0.00	100.00%
01-620-0-53916 Repairs - 2018 - 15 HP Evinrude M	1,000.00	301.72	1,000.00	0.00	100.00%
01-620-0-53918 Repairs 25 HP Evinrude - 2019	1,000.00	677.15	1,000.00	0.00	100.00%
01-620-0-53919 MB21 - Repairs 16' Lund Jon Boat	500.00	447.64	500.00	0.00	100.00%
01-620-0-53920 MBT21 - Repairs Ezload trailer for 5	400.00	0.00	400.00	0.00	100.00%
01-620-0-53921 M21 - Repairs 25 HP Mercury Motor	1,000.00	1,343.71	1,000.00	0.00	100.00%
01-620-0-53922 M21-2 - Repairs 15 HP Mercury Mot	100.00	0.00	100.00	0.00	100.00%
01-620-0-53924 MBT22 - Repairs Shorelander Boat	400.00	394.60	400.00	0.00	100.00%
01-620-0-53925 M22 - Repairs 25HP Mercury Motor	1,000.00	676.79	1,000.00	0.00	100.00%
01-620-0-53926 MB22 - Repairs 16' Lund Boat	500.00	13.51	500.00	0.00	100.00%
01-620-0-53927 Repairs - NFP22-1 2022 Dodge Ra	1,000.00	76.56	1,000.00	232.74	76.73%
01-620-0-54000 Equipment Replacement/Repairs	2,000.00	122.41	4,300.00	0.00	100.00%
01-620-0-54001 New Equipment for Health & Safety	800.00	831.70	2,800.00	1,800.67	35.69%
01-620-0-54100 Equipment Rentals	400.00	0.00	400.00	0.00	100.00%
01-620-0-54200 Fuel and Lube (Oil)	18,513.00	13,734.00	18,513.00	321.71	98.26%
01-620-0-54300 Vehicle/Equipment Licenses	700.00	48.00	700.00	0.00	100.00%
01-620-0-55501 Bridges and Culverts	7,000.00	7,215.75	7,000.00	0.00	100.00%
01-620-0-55502 Roadside Maintenance (Includes Br	3,500.00	3,256.32	3,500.00	0.00	100.00%
01-620-0-55504 Loosetop Maintenance	30,000.00	23,823.39	30,000.00	0.00	100.00%
01-620-0-55550 Safety Devices (Signs)	3,500.00	2,304.43	1,000.00	0.00	100.00%
01-620-0-58050 Capital Fund Expenditures	0.00	0.00	98,700.00	93,286.78	5.48%
01-620-0-58600 Contributions to TCA Reserve Fund	16,480.00	16,480.00	16,480.00	0.00	100.00%
Total NF Parklands Expenditures	\$ 494,342.00	\$ 401,788.24	\$ 595,180.00	\$ 158,030.17	73.45%
NF Parklands Excess of Revenues Over Expenditures	\$ 0.00	\$ 0.00	\$ 0.00	\$ 159,952.04	0.00%

Township of North Frontenac
Statement of Revenue and Expenditures
Revised Budget
For Libraries (660)
For the Fiscal Period 2026-13 Auditor Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
01-660-0-47001 Contribution from Infrastructure TC	\$ 18,000.00	\$ 17,703.85	\$ 20,858.00	\$ 0.00	100.00%
Total Libraries Revenues	\$ 18,000.00	\$ 17,703.85	\$ 20,858.00	\$ 0.00	100.00%
Expenditures					
01-660-0-50175 Contracted Services	\$ 10,610.00	\$ 10,573.44	\$ 10,610.00	\$ 1,762.24	83.39%
01-660-0-50205 Other Materials (Includes Shop Sup	200.00	0.00	200.00	0.00	100.00%
01-660-0-50210 Heat	1,233.00	1,770.84	1,233.00	462.44	62.49%
01-660-0-50220 Utilities (Hydro)	1,045.00	0.00	1,200.00	0.00	100.00%
01-660-0-50230 Building Maintenance	550.00	257.11	1,550.00	1,427.19	7.92%
01-660-0-50231 Water Regulations (Analysis, etc.)	200.00	98.86	200.00	101.74	49.13%
01-660-0-50330 Insurance	2,930.00	2,930.00	2,930.00	191.00	93.48%
01-660-0-54001 New Equipment for Health & Safety	150.00	0.00	150.00	0.00	100.00%
01-660-0-58050 Capital Fund Expenditures	18,000.00	17,703.85	20,858.00	66.14	99.68%
Total Libraries Expenditures	\$ 34,918.00	\$ 33,334.10	\$ 38,931.00	\$ 4,010.75	89.70%
Libraries Excess of Revenues Over Expenditures	\$ (16,918.00)	\$ (15,630.25)	\$ (18,073.00)	\$ (4,010.75)	77.81%

Township of North Frontenac Statement of Revenue and Expenditures

*Revised Budget
For Planning (700)
For the Fiscal Period 2026-13 Auditor Adjustments*

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
01-700-0-40002 Reimbursed Expenses	\$ 5,000.00	\$ 3,534.85	\$ 5,000.00	\$ 1,400.00	72.00%
01-700-0-41050 Compliance Letters	7,500.00	7,440.00	7,500.00	880.00	88.27%
01-700-0-41200 Planning Application Fees	35,000.00	32,178.88	35,000.00	7,750.00	77.86%
01-700-0-41202 Road Allowance - Admin. Fees	20,000.00	22,237.43	20,000.00	1,200.00	94.00%
01-700-0-41203 Licence Agreements	1,200.00	1,222.00	1,200.00	937.00	21.92%
01-700-0-41204 Shore Road Allowance - Land Cost	45,000.00	73,014.34	45,000.00	244.83	99.46%
01-700-0-45000 Contributions from Reserves/Reser	19,420.00	5,624.28	0.00	0.00	0.00%
01-700-0-45001 Contribution from Operating Conting	0.00	17,693.38	0.00	0.00	0.00%
Total Planning Revenues	\$ 133,120.00	\$ 162,945.16	\$ 113,700.00	\$ 12,411.83	89.08%
Expenditures					
01-700-0-50100 Salaries	\$ 133,745.00	\$ 116,392.06	\$ 116,975.00	(947.09)	100.81%
01-700-0-50104 Committee Expense	6,000.00	6,509.31	6,000.00	0.00	100.00%
01-700-0-50105 Income Protection Year End Payout	1,065.00	0.00	1,160.00	0.00	100.00%
01-700-0-50108 Labour Charged Back to Other Dept	200.00	0.00	200.00	0.00	100.00%
01-700-0-50110 Benefits - Canada Life	19,900.00	9,582.80	12,480.00	0.00	100.00%
01-700-0-50120 Mileage	3,000.00	4,403.43	3,500.00	0.00	100.00%
01-700-0-50130 Benefits - E.H.T. (Ministry of Financ	2,630.00	2,251.17	2,300.00	0.00	100.00%
01-700-0-50140 Benefits - W.S.I.B.	3,845.00	3,220.92	3,285.00	0.00	100.00%
01-700-0-50150 Benefits-Rec Gen(CPP & EI)Emplo	8,650.00	4,841.90	7,955.00	0.00	100.00%
01-700-0-50160 Benefits - OMERS	13,215.00	18,426.21	11,450.00	0.00	100.00%
01-700-0-50180 Conventions/Conferences	6,750.00	6,151.27	6,750.00	0.00	100.00%
01-700-0-50200 Office Supplies and Stationery	1,000.00	1,000.00	1,000.00	500.00	50.00%
01-700-0-50250 Postage	1,000.00	1,044.77	1,000.00	1,000.00	0.00%
01-700-0-50260 Advertising	400.00	1,321.71	700.00	370.19	47.12%
01-700-0-50290 Legal Services	10,000.00	2,404.32	5,000.00	9,695.96	(93.92%)
01-700-0-50292 Sale of Road Allowance Expense	15,000.00	31,781.38	20,000.00	8,451.43	57.74%
01-700-0-50295 Consulting Services	127,920.00	106,131.35	108,500.00	2,216.62	97.96%
01-700-0-50300 Memberships	900.00	1,050.00	1,200.00	1,200.00	0.00%
01-700-0-50350 Training/Seminars	3,000.00	2,039.12	3,000.00	0.00	100.00%
01-700-0-58500 Contributions to Reserves/Reserve	52,500.00	80,514.34	7,500.00	0.00	100.00%
01-700-0-58502 Contribution to Reserve Fund - Recr			45,000.00	0.00	100.00%
Total Planning Expenditures	\$ 410,720.00	\$ 399,066.06	\$ 364,955.00	\$ 22,487.11	93.84%
Planning Excess of Revenues Over Expenditures	\$ (277,600.00)	\$ (236,120.90)	\$ (251,255.00)	\$ (10,075.28)	95.99%

Township of North Frontenac
Statement of Revenue and Expenditures
Revised Budget
For Municipal - Taxes (810)
For the Fiscal Period 2026-13 Auditor Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
01-810-0-32000 Taxation - Residential/Farm/Manag	\$ 7,468,971.00	\$ 7,417,378.93	\$ 7,775,995.00	\$ 3,741,864.93	51.88%
01-810-0-32050 Taxation - Commercial/Industrial	49,903.00	51,591.40	50,000.00	26,722.86	46.55%
01-810-0-32100 Taxation Supplemental - Residential	45,000.00	71,961.44	45,000.00	273.55	99.39%
01-810-0-32150 Taxation Supplemental - Commerci	1,100.00	2,260.75	1,100.00	0.00	100.00%
01-810-0-33000 Payments-in-lieu (PIL)	60,000.00	59,062.82	60,000.00	0.00	100.00%
Total Municipal - Taxes Revenues	\$ 7,624,974.00	\$ 7,602,255.34	\$ 7,932,095.00	\$ 3,768,861.34	52.49%
Expenditures					
01-810-0-50480 Property Taxes Written Off - Reside	\$ 10,000.00	\$ 8,179.93	\$ 10,000.00	\$ 273.56	97.26%
01-810-0-50485 Property Taxes Written Off - Comm	1,500.00	0.00	1,500.00	0.00	100.00%
01-810-0-50499 Property Taxes - Allowance for Bad	35,000.00	35,020.83	35,000.00	0.00	100.00%
Total Municipal - Taxes Expenditures	\$ 46,500.00	\$ 43,200.76	\$ 46,500.00	\$ 273.56	99.41%
Municipal - Taxes Excess of Revenues Over Expenditur	\$ 7,578,474.00	\$ 7,559,054.58	\$ 7,885,595.00	\$ 3,768,587.78	52.21%

Township of North Frontenac
Statement of Revenue and Expenditures
Revised Budget
For County (830)
For the Fiscal Period 2026-13 Auditor Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
01-830-0-32000 Taxation - Residential/Farm/Manag	\$ 1,995,901.00	\$ 2,096,068.71	\$ 1,995,901.00	\$ 1,057,410.05	47.02%
01-830-0-32050 Taxation - Commercial/Industrial	13,947.00	14,579.18	13,947.00	7,551.59	45.86%
01-830-0-32100 Taxation Supplemental - Residential	0.00	20,336.97	0.00	77.30	0.00%
01-830-0-32150 Taxation Supplemental - Commerci	0.00	638.66	0.00	0.00	0.00%
01-830-0-33000 Payments-in-lieu (PIL)	0.00	16,496.03	0.00	0.00	0.00%
Total County Revenues	\$ 2,009,848.00	\$ 2,148,119.55	\$ 2,009,848.00	\$ 1,065,038.94	47.01%
Expenditures					
01-830-0-50400 Property Taxes Cancellation Expen	\$ 0.00	\$ 4,093.29	\$ 0.00	\$ 0.00	0.00%
01-830-0-50480 Property Taxes Written Off - Reside	0.00	2,308.58	0.00	77.30	0.00%
01-830-0-56000 Requisitions	2,009,848.00	2,141,717.68	2,009,848.00	0.00	100.00%
Total County Expenditures	\$ 2,009,848.00	\$ 2,148,119.55	\$ 2,009,848.00	\$ 77.30	100.00%
County Excess of Revenues Over Expenditures	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,064,961.64	0.00%

Township of North Frontenac
Statement of Revenue and Expenditures
Revised Budget
For Education (850)
For the Fiscal Period 2026-13 Auditor Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
01-850-0-32000 Taxation - Residential/Farm/Manag	\$ 1,440,119.00	\$ 1,451,099.97	\$ 1,440,119.00	\$ 732,050.25	49.17%
01-850-0-32050 Taxation - Commercial/Industrial	58,322.00	56,156.03	58,322.00	29,263.71	49.82%
01-850-0-32100 Taxation Supplemental - Residential	0.00	14,301.64	0.00	53.52	0.00%
01-850-0-32150 Taxation Supplemental - Commerci	0.00	2,546.16	0.00	0.00	0.00%
01-850-0-33000 Payments-in-lieu (PIL)	0.00	6,591.94	0.00	0.00	0.00%
Total Education Revenues	\$ 1,498,441.00	\$ 1,530,695.74	\$ 1,498,441.00	\$ 761,367.48	49.19%
Expenditures					
01-850-0-50400 Property Taxes Cancellation Expen	\$ 0.00	\$ 29,141.70	\$ 0.00	\$ 0.00	0.00%
01-850-0-50480 Property Taxes Written Off - Reside	0.00	1,613.64	0.00	53.52	0.00%
01-850-0-56000 Requisitions - Education	1,498,441.00	1,499,940.40	1,498,441.00	0.00	100.00%
Total Education Expenditures	\$ 1,498,441.00	\$ 1,530,695.74	\$ 1,498,441.00	\$ 53.52	100.00%
Education Excess of Revenues Over Expenditures	\$ 0.00	\$ 0.00	\$ 0.00	\$ 761,313.96	0.00%

Township of North Frontenac
Statement of Revenue and Expenditures
Revised Budget
For Property Taxation (890)
For the Fiscal Period 2026-13 Auditor Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
01-890-0-41300 Penalty on Taxes - All Years	\$ 145,000.00	\$ 167,285.20	\$ 145,000.00	\$ 33,353.01	77.00%
01-890-0-41360 Property Tax Sale - Costs Recovere	15,000.00	24,263.38	15,000.00	3,185.09	78.77%
01-890-0-41380 Tax Sale Administration Fee	0.00	1,400.00	2,000.00	0.00	100.00%
01-890-0-45001 Contribution from Operating Conting	0.00	84,809.32	0.00	0.00	0.00%
Total Property Taxation Revenues	\$ 160,000.00	\$ 277,757.90	\$ 162,000.00	\$ 36,538.10	77.45%
Expenditures					
01-890-0-50400 Property Taxes Cancellation Expen	\$ 7,200.00	\$ 89,898.23	\$ 7,200.00	\$ 2,538.67	64.74%
01-890-0-50450 Property Tax Sale Costs	15,000.00	27,581.99	15,000.00	1,687.18	88.75%
Total Property Taxation Expenditures	\$ 22,200.00	\$ 117,480.22	\$ 22,200.00	\$ 4,225.85	80.96%
Property Taxation Excess of Revenues Over Expenditur	\$ 137,800.00	\$ 160,277.68	\$ 139,800.00	\$ 32,312.25	76.89%

Township of North Frontenac
Statement of Revenue and Expenditures
Revised Budget

For the Fiscal Period 2026-13 Auditor Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Total Revenues	\$ 21,218,371.00	\$ 21,166,336.98	\$ 21,637,689.00	\$ 6,899,699.53	68.11%
Total Expenditures	\$ 21,218,371.00	\$ 21,016,336.98	\$ 21,637,689.00	\$ 2,424,257.43	88.80%
Total Excess of Revenues Over Expenditures	\$ 0.00	\$ 150,000.00	\$ 0.00	\$ 4,475,442.10	0.00%

2026 Summary of Project Activity					
Township of North Frontenac					
	Council Update	2026 Budget	Amended	2026 Actuals YTD	
0006 Bunker Gear					
01-200-0-58050 Capital Fund Expenditures					
All Pooled Bunker Gear and Protective Clothing will be annually replaced/updated as necessary	Order placed	15,000	15,000		
Total 01-200-0-58050 Capital Fund Expenditures		15,000	15,000		
Total 0006 Bunker Gear		15,000	15,000		
0007 Fire - Misc Equipment					
01-200-0-58050 Capital Fund Expenditures					
All Pooled Fire Machinery/Misc. General Equipment (including storage equipment) will be replaced/updated as necessary	Ordered as needed	5,000	5,000	962	
Total 01-200-0-58050 Capital Fund Expenditures		5,000	5,000		
Total 0007 Fire - Misc Equipment		5,000	5,000	962	
0008 Fire - Hoses and Nozzles					
01-200-0-58050 Capital Fund Expenditures					
All Pooled Fire Hoses and Nozzles will be annually replaced/updated as necessary	Ordered as needed	10,000	10,000		
Total 01-200-0-58050 Capital Fund Expenditures		10,000	10,000		
Total 0008 Fire - Hoses and Nozzles		10,000	10,000		
0009 Fire - SCBA					
01-200-0-58050 Capital Fund Expenditures					
Fire SCBA	Order placed	15,000	15,000		
Total 01-200-0-58050 Capital Fund Expenditures		15,000	15,000		
Total 0009 Fire - SCBA		15,000	15,000		
1024 Computers/Electronics (incl. Server Replacement)					
01-110-0-50340 Computers					
New Website Platform	Res # 287-25	5,700	5,700		13,608
Total 01-110-0-50340 Computers		5,700	5,700		
01-110-0-58050 Capital Fund Expenditures					
Computers/Electronics (Incl. Phone System, Copier, etc.)	Computers replaced per replacement schedule, managed by through the FMIS Agreement with County IT.	20,000	20,000		
New Website Platform	Res # 287-25 - will carryover into 2026 - Project is underway with a proposed go live date of early June.	22,800	22,800		
Total 01-110-0-58050 Capital Fund Expenditures		42,800	42,800		
Total 1024 Computers/Electronics (incl. Server Replacement)		48,500	48,500		13,608
1033 Guide Rail Program					
01-300-0-58050 Capital Fund Expenditures					
Guide Rail Program	To be completed in fall	80,000	80,000	12,593	
Total 01-300-0-58050 Capital Fund Expenditures		80,000	80,000		
Total 1033 Guide Rail Program		80,000	80,000	12,593	
1066 Roads - Small Equipment and Machinery					
01-300-0-58050 Capital Fund Expenditures					
Misc. Small Machinery and Equipment	Ordered as needed	15,000	15,000		
Total 01-300-0-58050 Capital Fund Expenditures		15,000	15,000		
Total 1066 Roads - Small Equipment and Machinery		15,000	15,000		
1072 Waste - Misc Equipment					
01-400-0-58050 Capital Fund Expenditures					
Misc. Equipment	Ordered as needed	5,000	5,000		
Fencing - Kash Site	To be completed in summer	15,000	15,000		
Total 01-400-0-58050 Capital Fund Expenditures		20,000	20,000		
Total 1072 Waste - Misc Equipment		20,000	20,000		
1082 Waste - Closure Costs					
01-400-0-50295 Consulting Services					
Waste Closure Costs	as needed	12,815	12,815		

2026 Summary of Project Activity				
Township of North Frontenac				
	Council Update	2026 Budget	Amended	2026 Actuals YTD
Ardoch Waste Site	on going	17,700	17,700	
Total 01-400-0-50295 Consulting Services		30,515	30,515	
Total 1082 Waste - Closure Costs		30,515	30,515	
1084 Economic Development Initiative				
01-170-0-50266 Business Promotions				
Tradeshows for 2026	Res # 314-25	15,000	15,000	
Total 01-170-0-50266 Business Promotions		15,000	15,000	
Total 1084 Economic Development Initiative		15,000	15,000	
1090 Communications Tower Upgrades per Res #117-21				
01-260-0-58050 Capital Fund Expenditures				40,704
Purchase used PsP and USB System for Simulcast	Completed	45,000	45,000	
Total 01-260-0-58050 Capital Fund Expenditures		45,000	45,000	
Total 1090 Communications Tower Upgrades per Res #117-21		45,000	45,000	40,704
1120 Helen Lane Parking Per Res # 59-22				
01-620-0-52800 Access Points - Materials				
Helen Lane Parking	Pending MNR approval	40,000	40,000	
Total 01-620-0-52800 Access Points - Materials		40,000	40,000	
Total 1120 Helen Lane Parking Per Res # 59-22		40,000	40,000	
1122 Recycling - Misc Equipment				
01-450-0-58050 Capital Fund Expenditures				
Misc. Equipment	Ordered as needed	5,000	5,000	
Total 01-450-0-58050 Capital Fund Expenditures		5,000	5,000	
Total 1122 Recycling - Misc Equipment		5,000	5,000	
1143 Summer Event (EDTF Initiative)				
01-170-0-50265 Promotions (Special Events)				
Annual Summer Fest		12,500	12,500	
Total 01-170-0-50265 Promotions (Special Events)		12,500	12,500	
Total 1143 Summer Event (EDTF Initiative)		12,500	12,500	
1159 Boat Launch Repairs				
01-615-0-50212 Boat launches / beaches				8,812
Marble Lake Boat Launch	Pending approval from MNRF	25,000	25,000	
Mackie Lake Boat Launch	Pending approval from MNRF	40,000	40,000	
Total 01-615-0-50212 Boat launches / beaches		65,000	65,000	
Total 1159 Boat Launch Repairs		65,000	65,000	8,812
1160 CPPS - Community Planning Permit System				
01-700-0-50295 Consulting Services	To be completed late 2026 early 2027			817
Total 1160 CPPS - Community Planning Permit System				817
1165 Gravel Roads				
01-300-0-58050 Capital Fund Expenditures	Tendered and awarded to			
River Road	Gemmills Sand & Gravel	60,000	60,000	
Grindstone Road		138,000	138,000	
Smith Road		157,000	157,000	
Robertsville Road		45,000	45,000	
Total 01-300-0-58050 Capital Fund Expenditures		400,000	400,000	
Total 1165 Gravel Roads		400,000	400,000	
1166 Surface Treatment	To be Tendered in April			
01-300-0-58050 Capital Fund Expenditures				
Ardoch Road		154,000	154,000	
South Lavant		285,000	285,000	
Road 509		835,690	835,690	
Total 01-300-0-58050 Capital Fund Expenditures		1,274,690	1,274,690	
Total 1166 Surface Treatment		1,274,690	1,274,690	
1175 Bridges and Culverts	Consulting work underway			
01-300-0-58050 Capital Fund Expenditures				972
Canonto Road Culvert	Replacement Summer	300,000	300,000	
Folger Road Bridge	Engineering only this year - project to carry into 2027	100,000	100,000	

2026 Summary of Project Activity				
Township of North Frontenac				
	Council Update	2026 Budget	Amended	2026 Actuals YTD
Mountain Chute Bridge	Engineering only this year - project to carry into 2027	300,000	300,000	
Morrow Road Bridge	To be completed Summer	65,000	65,000	
Norcan Lake Lane Culvert	Planning/Detailed Design/Costing for Replacement	50,000	50,000	
Total 01-300-0-58050 Capital Fund Expenditures		815,000	815,000	
Total 1175 Bridges and Culverts		815,000	815,000	972
1176 Roads - Vehicles				
01-300-0-58050 Capital Fund Expenditures				
T16-1 2016 Freightliner Tandem 114SD Replacement	Refer to project 1271	460,000		
P18-1 2018 Ford Super Duty F350 Replacement	Refer to project 1271	115,000		
Total 01-300-0-58050 Capital Fund Expenditures		575,000		
Total 1176 Roads - Vehicles		575,000		
1177 Roads - Equipment				
01-300-0-58050 Capital Fund Expenditures				
G94-1 1994 Grader Caterpillar Articulated	Quotes received using CANOE purchasing	550,000	550,000	
Slip-In Water Tank w/Spreader	Obtaining quotes for spring delivery	38,000	38,000	
JD 544 Loader - Sand Blast & Paint	To be completed fall	30,000	30,000	
Total 01-300-0-58050 Capital Fund Expenditures		618,000	618,000	
Total 1177 Roads - Equipment		618,000	618,000	
1179 Waste - Equipment				
01-400-0-58050 Capital Fund Expenditures				
Generators & AC Units (2 Sites)	To be completed Summer	8,000	8,000	
Total 01-400-0-58050 Capital Fund Expenditures		8,000	8,000	
Total 1179 Waste - Equipment		8,000	8,000	
1182 Fire - Vehicle				
01-200-0-58050 Capital Fund Expenditures				
Custom Boat Trailer - Ompah Marine 511	to be ordered in the Spring	4,000	4,000	
Total 01-200-0-58050 Capital Fund Expenditures		4,000	4,000	
Total 1182 Fire - Vehicle		4,000	4,000	
1185 NF Parklands - Vehicle				
01-620-0-58050 Capital Fund Expenditures				83,906
CLSP19-1 2019 Ford F150 Supercab Replacement	Ordered and received	65,000	65,000	
14' Lund Boat (2019) Replacement	Ordered and received	12,000	12,000	
Trailer for 14' Lund (2019) Replacement	Ordered and received	5,000	5,000	
25 HP Evinrude (2019) Replacement	Ordered and received	10,000	10,000	
Total 01-620-0-58050 Capital Fund Expenditures		92,000	92,000	
Total 1185 NF Parklands - Vehicle		92,000	92,000	83,906
1188 Barrie Hall				
01-610-0-58050 Capital Fund Expenditures				112
Replace Rainwater Gutters and Downspouts	To be completed in summer	7,890	7,890	
Upper Floors - Allowance for Potential repairs and upgrading at 20 Yr. Intervals	Work in progress	13,000	13,000	
Upgrading of Water Supply Service	Completed	7,000	7,000	
Total 01-610-0-58050 Capital Fund Expenditures		27,890	27,890	
Total 1188 Barrie Hall		27,890	27,890	112
1189 Clar-Mill Hall				
01-610-0-58050 Capital Fund Expenditures				4,114
Refinish Flooring (wood)	To be completed late July	5,000	5,000	
Generator	Pending quotes	16,000	16,000	
Upgrading of Water Supply Service	Completed	7,000	7,000	
Total 01-610-0-58050 Capital Fund Expenditures		28,000	28,000	
Total 1189 Clar-Mill Hall		28,000	28,000	4,114
1190 Harlowe Hall				
01-610-0-58050 Capital Fund Expenditures				5,675
Replace Oil Furnace	Completed	13,000	13,000	
Generator		16,000	16,000	
Upgrading of Water Supply Service	Completed	7,000	7,000	

2026 Summary of Project Activity				
Township of North Frontenac				
	Council Update	2026 Budget	Amended	2026 Actuals YTD
Total 01-610-0-58050 Capital Fund Expenditures		36,000	36,000	
Total 1190 Harlowe Hall		36,000	36,000	5,675
1192 Snow Road Hall				
01-610-0-58050 Capital Fund Expenditures				5,648
Allowance for potential repairs to the basement waterproofing system	To be completed in fall	11,000	11,000	
Upgrading of Water Supply Service	Completed	7,000	7,000	
Total 01-610-0-58050 Capital Fund Expenditures		18,000	18,000	
Total 1192 Snow Road Hall		18,000	18,000	5,648
1193 MNR Administrative Office				
01-110-0-58050 Capital Fund Expenditures				
Replacement of Electric Hot Water Tank Heater	Work in progress	3,197	3,197	
Upgrading of Water Supply Service	Completed	5,975	5,975	
Replacement of Wood Landing at Entrance Steps	To be completed summer	10,000	10,000	
Total 01-110-0-58050 Capital Fund Expenditures		19,172	19,172	
Total 1193 MNR Administrative Office		19,172	19,172	
1195 Barrie Fire Hall				
01-200-0-58050 Capital Fund Expenditures				
Replacement of Older (1994) Window Units	to be completed Spring/summer	2,240	2,240	
Septic System - Allowance for Potential repairs and upgrading at 20 Yr. Intervals	to be completed Spring/summer	13,000	13,000	
Replacement of Electric Hot Water Tank	to be completed Spring/summer	3,073	3,073	
Total 01-200-0-58050 Capital Fund Expenditures		18,313	18,313	
Total 1195 Barrie Fire Hall		18,313	18,313	
1197 Plevna Fire Hall				
01-200-0-58050 Capital Fund Expenditures				620
Replacement of Condensing Units	To be completed spring/summer	5,100	5,100	
Replacement of Electric Hot Water Tank Heater	To be completed spring/summer	3,073	3,073	
Allowance for Potential repairs and upgrading at 20 Yr. Intervals	To be completed spring/summer	2,929	2,929	
Replacement of Gutters and Downspouts	To be completed spring/summer	3,035	3,035	
Replacement of Water Closets	To be completed spring/summer	2,100	2,100	
Total 01-200-0-58050 Capital Fund Expenditures		16,237	16,237	
Total 1197 Plevna Fire Hall		16,237	16,237	620
1198 Plevna Library				
01-660-0-58050 Capital Fund Expenditures				66
Upgrading of Water Supply Service	Completed pending invoices	5,858	5,858	
Flooring	Completed pending invoices	15,000	15,000	
Total 01-660-0-58050 Capital Fund Expenditures		20,858	20,858	
Total 1198 Plevna Library		20,858	20,858	66
1199 Plevna Salt-Sand Shed				
01-300-0-58050 Capital Fund Expenditures				
Equipment Storage Shelter	To be completed Summer	45,000	45,000	
Total 01-300-0-58050 Capital Fund Expenditures		45,000	45,000	
Total 1199 Plevna Salt-Sand Shed		45,000	45,000	
1201 Snow Road Fire Hall				
01-200-0-58050 Capital Fund Expenditures				
Flooring	Project under review	3,500	3,500	
Total 01-200-0-58050 Capital Fund Expenditures		3,500	3,500	
Total 1201 Snow Road Fire Hall		3,500	3,500	
1202 Storage Garage - MNR Parks				
01-620-0-58050 Capital Fund Expenditures				6,106
Furnace	Completed	6,700	6,700	
Total 01-620-0-58050 Capital Fund Expenditures		6,700	6,700	
Total 1202 Storage Garage - MNR Parks		6,700	6,700	6,106
1204 Ward 3 - Public Works Garage				
01-300-0-58050 Capital Fund Expenditures				

2026 Summary of Project Activity					
Township of North Frontenac					
	Council Update	2026 Budget	Amended	2026 Actuals YTD	
Replacement of Sectional Overhead Doors	To be completed in Spring	30,000	30,000		
2 Man Doors	To be completed in Spring	10,000	10,000		
Total 01-300-0-58050 Capital Fund Expenditures		40,000	40,000		
Total 1204 Ward 3 - Public Works Garage		40,000	40,000		
1208 Ward 1 - Public Works Garage					
01-300-0-58050 Capital Fund Expenditures				22,842	
Total 1208 Ward 1 - Public Works Garage				22,842	
1212 Recreation - Equipment					
01-615-0-58050 Capital Fund Expenditures					
Tappings Dock Replacement	To be completed in Spring	20,000	20,000		
Total 01-615-0-58050 Capital Fund Expenditures		20,000	20,000		
Total 1212 Recreation - Equipment		20,000	20,000		
1215 Waste Site Shelter Replacement					
01-400-0-58050 Capital Fund Expenditures					
Waste Site Shelter - Cloyne	To begin in spring	25,000	25,000		
Total 01-400-0-58050 Capital Fund Expenditures		25,000	25,000		
Total 1215 Waste Site Shelter Replacement		25,000	25,000		
1237 Housing Enabling Water Systems - Buckshot Lake Rd.					
01-300-0-58050 Capital Fund Expenditures					
Health & Safety Water Stream	Grant approved, work to start		1,400,000		
Total 01-300-0-58050 Capital Fund Expenditures			1,400,000		
Total 1237 Housing Enabling Water Systems - Buckshot Lake Rd.			1,400,000		
1238 Branded Material Program					
01-170-0-50265 Promotions (Special Events)					
Branded Material Program	ongoing	15,000	15,000		
Total 01-170-0-50265 Promotions (Special Events)		15,000	15,000		
Total 1238 Branded Material Program		15,000	15,000		
1247 Ward 1 - Roads - Res # C25-20`					
01-300-0-50175 Contracted Services					
Ward 1 - Roads - Res # C25-20		20,000	20,000		
Total 01-300-0-50175 Contracted Services		20,000	20,000		
01-300-0-50290 Legal Services					
Ward 1 - Roads - Res # C25-20		9,000	9,000		
Total 01-300-0-50290 Legal Services		9,000	9,000		
01-300-0-50295 Consulting Services					
Ward 1 - Roads - Res # C25-20		22,000	22,000		
Total 01-300-0-50295 Consulting Services		22,000	22,000		
Total 1247 Ward 1 - Roads - Res # C25-20`		51,000	51,000		
1253 Community Sport & Recreation Fund					
01-615-0-58050 Capital Fund Expenditures				15,614	
Plevna Multi-Use Recreational Facility	Roof Tender final stage pending Council	337,460	337,460		
Total 01-615-0-58050 Capital Fund Expenditures		337,460	337,460		
Total 1253 Community Sport & Recreation Fund		337,460	337,460	15,614	
1269 Compensation & Pay Equity Review (Every 5 Years)					
01-110-0-58050 Capital Fund Expenditures					
Compensation & Pay Equity Review	To be completed summer/fall	17,500	17,500		
Total 01-110-0-58050 Capital Fund Expenditures		17,500	17,500		
Total 1269 Compensation & Pay Equity Review (Every 5 Years)		17,500	17,500		
1271 Roads - Vehicles					
01-300-0-58050 Capital Fund Expenditures				450,903	
T17-1 2017 Freightliner Tandem 114SD Replacement	Ordered using CANOE purchasing, delivery expected before the end of the month		460,000		
P19-1 2019 Ford Super Duty F350 Replacement	Ordered to be delivery late spring/summer		115,000		
Total 01-300-0-58050 Capital Fund Expenditures			575,000		
Total 1271 Roads - Vehicles			575,000	450,903	
Total		4,953,835	6,353,835	674,074	